



Meeting of the Board of Trustees

January 9, 2020

4:00 p.m. (Closed Session); 5:00 p.m. (Public Meeting)

SBCCD Boardroom

550 E. Hospitality Ln., Suite 200, San Bernardino, CA 92408

AGENDA

1. CALL TO ORDER – PLEDGE OF ALLEGIANCE

2. ANNOUNCEMENT OF CLOSED SESSION ITEMS

- 2.1. Conference with Labor Negotiators
Government Code 54957.6
Agency Representatives: Jose F. Torres and Kristina Hannon – CSEA, CTA, Management/Supervisors, and Confidential Employees
- 2.2. Public Employee Discipline/Dismissal/Release/Non Re-Employment
Government Code 54957
- 2.3. Conference with Legal Counsel – Anticipated Litigation
Government Code 54956.9(d)(2)
(1 case)
- 2.4. Conference with Legal Counsel – Existing Litigation
Government Code 54956.9(e)(3) or (d)(1) (Workers Comp Claim #562522)
- 2.5. Conference with Real Property Negotiator
Government Code section 54956.8
 - Properties:
 - Sand Canyon Road, Yucaipa, 18.75 Acre Parcel
 - Pro-Swap-Meet, San Bernardino, 22.79 Total Acres
 - Negotiating Parties: San Bernardino Community College District (Proposed Buyer), Real Property Negotiator Jose F. Torres, Interim Chancellor
 - Under Negotiation: Instruction to Proposed Buyer's Real Property Negotiators will concern price and terms of payment associated with the possible purchase of the identified Property.

3. PUBLIC COMMENTS ON CLOSED SESSION ITEMS

The San Bernardino Community College Board of Trustees offers an opportunity for the public to address the Board on any agenda item prior to or during the Board's consideration of that item. Matters not appearing on the agenda will be heard after the board has heard all action agenda items. Comments must be limited to five (5) minutes per speaker and twenty (20) minutes per topic if there is more than one speaker. At the conclusion of public comment, the Board may ask staff to review a matter or may ask that a matter be put on a future agenda. As a matter of law, members of the Board may not discuss or take action on matters raised during public comment unless the matters are properly noticed for discussion or action in Open Session. Anyone who requires a disability-related modification or accommodation in order to participate in the public meeting should contact the Chancellor's Office at (909) 388-6902 as far in advance of the Board meeting as possible.

4. CONVENE CLOSED SESSION

5. RECONVENE PUBLIC MEETING

6. REPORT OF ACTION IN CLOSED SESSION

7. PUBLIC COMMENTS ON AGENDA ITEMS

This is an opportunity for members of the public to address the Board concerning items on the agenda.

8. PRESENTATIONS

8.1. None

9. REPORTS

- 9.1. Board Committee Reports (p5)
- 9.2. Board Information Requests (p7)
- 9.3. Good News (p9)
- 9.4. Key Performance Indicators (p10)
- 9.5. San Bernardino Valley College Academic Senate
- 9.6. San Bernardino Valley College Classified Senate
- 9.7. San Bernardino Valley College Associated Students
- 9.8. Crafton Hills College Academic Senate
- 9.9. Crafton Hills College Classified Senate
- 9.10. Crafton Hills College Associated Students
- 9.11. CSEA
- 9.12. CTA

10. APPROVAL OF MINUTES

- 10.1. December 12, 2019 (p15)

11. CONSENT AGENDA

The Consent Agenda is expected to be routine and non-controversial. It will be acted upon by the Board at one time without discussion. Any member of the Board, staff member or citizen may request that an item be removed from this section for discussion.

Instruction/Student Services

- 11.1 Approval of Curriculum – CHC (p21)
- 11.2 Approval of Curriculum – SBVC (p43)
- 11.3 Approval of Donation – SBVC (p72)
- 11.4 Approval to Sell Alcoholic Beverages at Campus Event – CHC (p73)

Human Resources

- 11.5 Adjunct and Substitute Academic Employees (p75)
- 11.6 Non-Instructional Pay (p77)
- 11.7 Payment of Stipends (p84)
- 11.8 Appointment of Interim Managers (p86)
- 11.9 Appointment of District Employees (p88)
- 11.10 Employee Transfers (p91)
- 11.11 Sabbatical Leave for the 2020-21 Academic Year (p93)

Business & Fiscal Services

- 11.12 Contracts at or Above \$95,200 (p94)
- 11.13 Surplus Property for Private Sale or Disposal (p96)
- 11.14 District & College Expenses (p98)

12. ACTION AGENDA

- 12.1 Audit Report of the District's Measure M General Obligation Bonds for 2018-19 (p102)
- 12.2 Audit Report of the San Bernardino Community College District for 2018-19 (p131)
- 12.3 Prioritized Board Directives for the 2020-21 General Fund Budget for First Read (p249)
- 12.4 Board Policies – First Reading (p251)
- 12.5 Board Policies – Second Reading (p270)

13. INFORMATION ITEMS

- 13.1 Applause Cards (p288)
- 13.2 Budget Report (p293)
- 13.3 Clery Report (p296)
- 13.4 Contracts Below \$95,200 (p299)
- 13.5 General Fund Cash Flow Analysis (p306)
- 13.6 Professional Expert, Short-Term, and Substitute Employees (p308)
- 13.7 Purchase Orders (p314)

- 13.8. Resignations and Retirements (p319)
- 13.9. Volunteers (p321)

14. PUBLIC COMMENT ON NON-AGENDA ITEMS

This is an opportunity for members of the public to address the Board concerning non-agenda items.

15. ADJOURN

The next meeting of the Board: Mid-Year Retreat – January 30, 2020 at 8am.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Jose F. Torres, Interim Chancellor

REVIEWED BY: Jose F. Torres, Interim Chancellor

PREPARED BY: Stacey K. Nikac, Administrative Officer

DATE: January 10, 2020

SUBJECT: Board Committee Reports

RECOMMENDATION

This item is for information only.

OVERVIEW

Per Board Policy 2220, the Board may, by action, establish committees that it determines are necessary to assist the Board in its responsibilities. Any committee established by Board action shall comply with the requirements of the California Public Meetings Act (Brown Act) and with these policies regarding open meetings.

Board committees that are composed solely of less than a quorum of members of the Board that are advisory are not required to comply with the Brown Act, or with these policies regarding open meetings, unless they are standing committees.

Board committees that are only advisory have no authority or power to act on behalf of the Board. Findings or recommendations shall be reported to the Board for consideration.

Standing committees of the Board can be found on the Board of Trustees page of the District Website http://www.sbccd.org/Board_of_Trustees

ANALYSIS

The purpose of the reports is for BOT Committee Chairs to communicate information to the full Board, leading to more engagement and interaction at upcoming board meetings. Updates are provided orally by the BOT Committee Chairs, as needed. The Board may ask staff to review a matter or may ask that a matter be put on a future agenda.

INSTITUTIONAL VALUES

- I. Institutional Effectiveness
- II. Learning Centered Institution for Student Access, Retention, and Success
- III. Resource Management for Efficiency, Effectiveness, and Excellence
- IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

No impact to the budget.



Committees of the Board

Subject to the Brown Act

BOT COMMITTEES (with committee charge)	2020 BOARD MEMBERS (chairs are bold)
<p>Finance Committee</p> <p>The committee is charged with:</p> <ul style="list-style-type: none"> • Increasing the efficiency of the Board of Trustees by performing time-consuming research on its behalf. • Improving clarity by providing a platform for detailed questions not conducive to the flow of monthly business meetings. • Promoting transparency of the SBCCD budgeting process and fiscal matters through detailed discussion of these topics in an open forum. • Fostering an environment of understanding by communicating findings and formulating final recommendations to the Board of Trustees. • Increasing the efficiency of the Board of Trustees by performing time-consuming research on its behalf regarding the implementation and operation of bond measures. 	<ol style="list-style-type: none"> 1. Gloria Harrison 2. Donald Singer 3. Stephanie Houston 4. Elijah Gerard (Student Trustee is not included in quorum)
<p>Legislative Committee</p> <p>The committee is charged with:</p> <ul style="list-style-type: none"> • To develop and enhance relationships with legislators and legislative groups that represent the communities served by the district. • To advocate for legislative change that can positively impact SBCCD and its mission to serve students. • To examine proposed legislation and determine what legislation should be supported through Board resolutions. 	<ol style="list-style-type: none"> 1. Frank Reyes 2. Anne Viricel 3. John Longville

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Jose F. Torres, Interim Chancellor

REVIEWED BY: Jose F. Torres, Interim Chancellor

PREPARED BY: Stacey K. Nikac, Administrative Officer

DATE: January 9, 2020

SUBJECT: Board Information Requests

RECOMMENDATION

This item is for information only. The Board may ask staff to review a matter or may ask that a matter be put on a future agenda.

OVERVIEW

The Board of Trustees requested a form be developed to track requests made by the board and updates be provided at board meetings.

INSTITUTIONAL VALUES

- I. Institutional Effectiveness
- II. Learning Centered Institution for Student Access, Retention, and Success
- III. Resource Management for Efficiency, Effectiveness, and Excellence
- IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

No impact to the budget.



BOT Information Requests

Updated as of December 24, 2019

Date of Request: 6/20/2019

Requested by: Williams

Request: Make certain we publicize the policy for student stipends so our students are aware it is available to them.

Planned Completion Date: 12/31/20

Comments: The policy has to go through the collegial consultation process and is expected to come to the Board for approval. The Chancellor will ensure the approved policy is communicated district-wide and to the students through the Offices of Student Life.



GOOD NEWS

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

January 2020 Edition



Crafton Hills College | San Bernardino Valley College | Empire KVCR

A NEW YEAR AND A NEW REALM OF POSSIBILITIES

San Bernardino Community College District (SBCCD) is always excited to welcome in the new year with all of our students and families past, present, and future. As the new year brings new starts for many including SBCCD, we look forward to commencing the search for the next chancellor.

SBCCD is committed to having an inclusive and comprehensive selection process for the new chancellor. As part of the national search process, SBCCD will form a committee of district leadership, faculty, staff, and students of diverse backgrounds to provide input on the candidates, as well as hold public forums for the community to meet the candidates.

The goal is to complete the search within six months. Our next leader will embody our commitment to opening doors and expanding access to quality higher education and career training opportunities to more students. They will continue our tradition of partnering with our community to rise above challenges, and help grow our economic impact and future workforce in the inland empire. The district is strong and our next chancellor will build upon our nearly 100-year history, continuing our forward momentum and leading us into a new era.

NEW RECRUITING SYSTEM

HR is excited to announce that starting in the new year the District will be using NEO GOV as the new recruitment system. This system will only be used for recruitment and will replace the ADP recruitment site. HR will also provide some training to the appropriate staff in the new year as well, more info to come.

MANAGEMENT TRAINING

Interim Chancellor, College Presidents and SBCCD's HR Department conducted a mandatory all district management training workshop on January 7, 2020.

Topics included:

- How to effectively evaluate probationary employees
- Reviewing Performance Improvement Plans (PIP)
- Progressive Discipline...Which step am I on?
- Leading from the Middle

LIVESTREAMING SPRING 2020 OPENING DAY

Join San Bernardino Valley College and Crafton Hills College Spring 2020 Opening Day on January 10th. SBCCD will be live streaming both campus activities with links provided on the district website at www.SBCCD.edu.

CHC Opening Day Schedule

- 8:00 - 8:30 a.m. Continental Breakfast - Crafton Hall
- 8:30 - 10:05 a.m. All-Campus Meeting & Safety Workshop
- 10:15 a.m. - 12 :00 p.m. Campus Safety Workshop conclusion/Crafton Transformational Success stories
- 12:00 - 1:00 p.m. Lunch - Crafton Hall
- 1:00 - 2:00 p.m. Academic Senate, Classified Senate, and Management Team meetings
- 2:15 - 4:00 p.m. Area/Division/ Department Meetings

SBVC Opening Day Schedule

- 8:00 - 8:30 a.m. Continental Breakfast, Auditorium
- 8:30 - 8:40 a.m. Meeting Begins
- 8:40 - 8:45 a.m. President, Board of Trustees
- 8:45 - 9:00 a.m. Interim Chancellor's Welcome
- 9:00 - 9:15 a.m. President's Welcome
- 9:15 - 10:30 a.m. Executive Team Updates
- 10:30 - 10:35 a.m. President's Closing Remarks
- 10:45 -11:45 a.m. Brunch - SBVC, Campus Center
- 12:00 - 1:25 p.m. Faculty Senate Meeting, Classified Senate Meeting
- 1:30 - 3:30 p.m. Division/Department Meetings

A San Bernardino Community College District publication by the Office of the Chancellor

550 E. Hospitality Lane, Suite 200, San Bernardino, CA 92408 | 909.388.6900 | www.SBCCD.edu

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Jose Torres, Interim Chancellor

REVIEWED BY: Jose Torres, Interim Chancellor

PREPARED BY: Jeremiah Gilbert, Executive Director, Research & Planning

DATE: January 9, 2020

SUBJECT: Key Performance Indicator (KPI) Dashboard Updates

RECOMMENDATION

This item is for information only. No action is required.

OVERVIEW

The attached data sheets provide updates to the KPIs that have been revised with 2018-19 data.

ANALYSIS

2018-19 data is now available for KPI 1.1 (Percent of Students with a Student Ed Plan) and KPI 2.2 (Number of Sections Fully Online). Once all KPIs have been updated with 2018-19 data, the full dashboard will be revised and updated online.

INSTITUTIONAL VALUES

I. Institutional Effectiveness

FINANCIAL IMPLICATIONS

None.



Office of Research, Planning & Institutional Effectiveness
Key Performance Indicator (KPI) Dashboard

Goal 1 – Student Success

KPI 1.1 – Percentage of Students with a Student Education Plan (SEP)

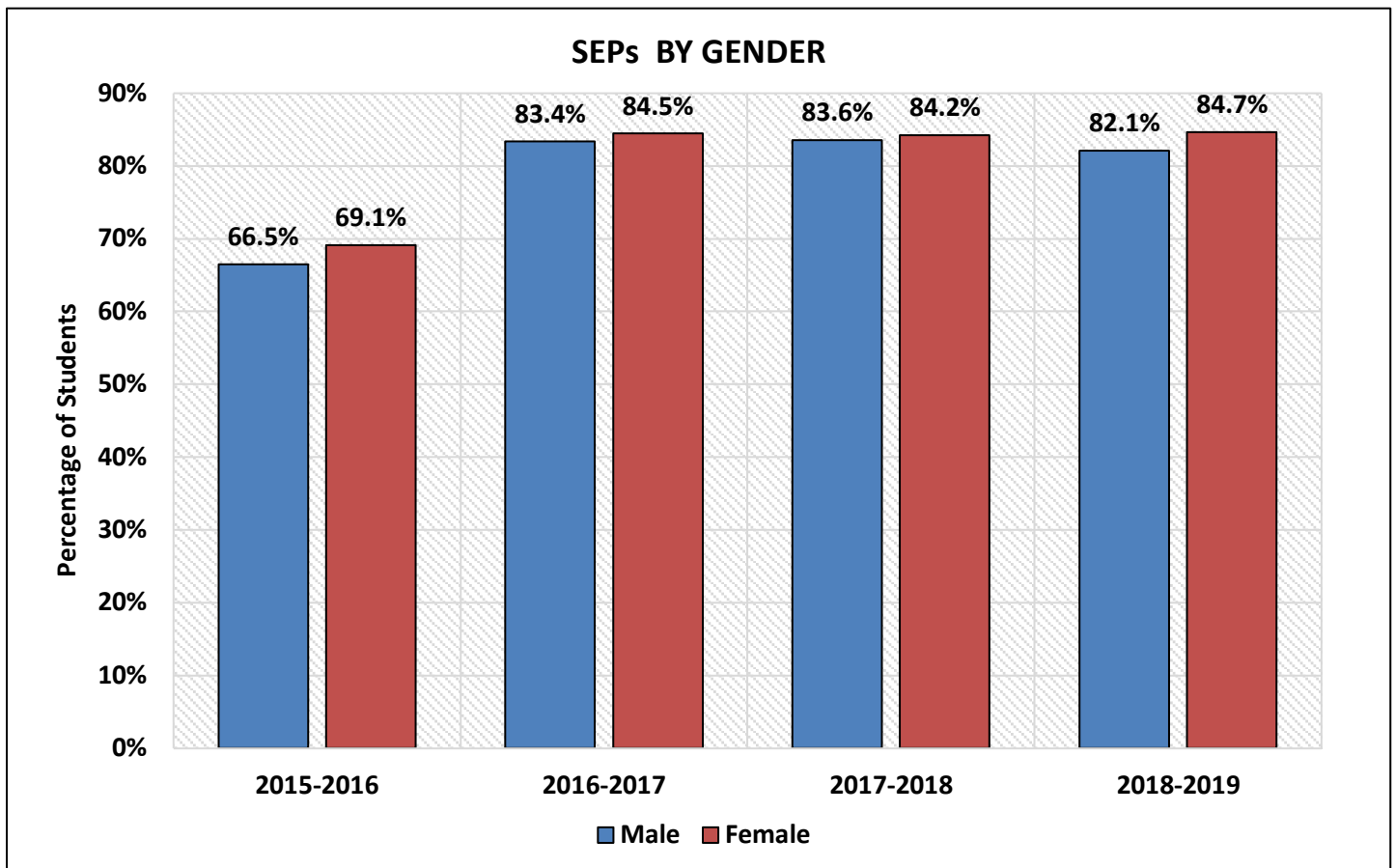
Objective: Increase student success while preserving access, enhancing quality, and reducing attainment gaps associated with income, race, ethnicity, age, and gender.

Definition: The total number of students that have (1) met with a counselor to plan their courses for any number of semesters, (2) had the educational goal of earning a degree/transferring to a 4 year college, and (3) declared a major divided by the total number of enrolled students who were not exempted from completing a student educational plan.

Measurement Frequency: Annual

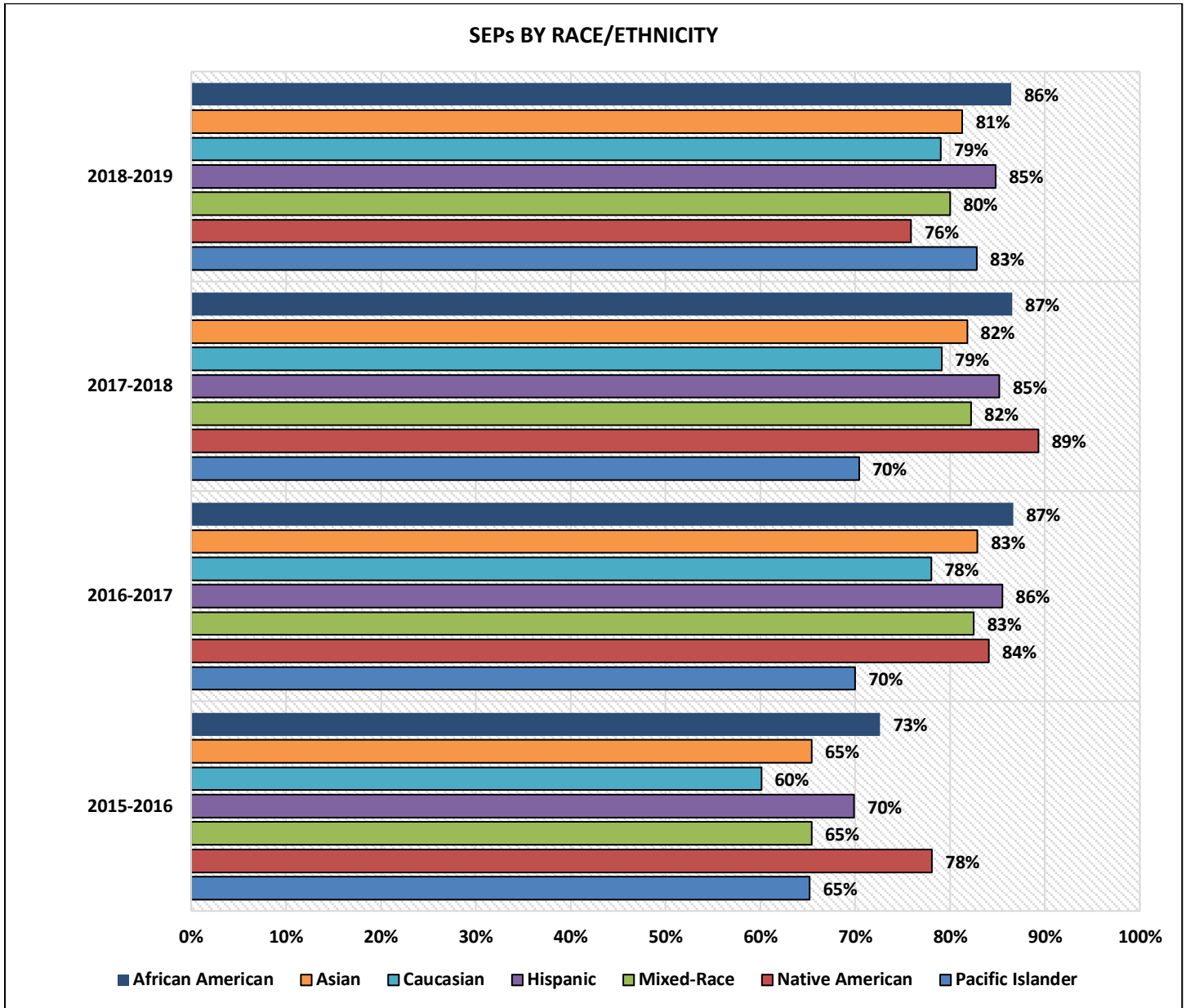
KPI 1.1: Percentage of Students with SEP	2015-2016	2016-2017	2017-2018	2018-2019
Crafton Hills College (CHC)	55.28%	77.73%	77.09%	77.66%
San Bernardino Valley College (SBVC)	73.05%	86.57%	86.77%	86.19%
SBCCD (Total)	68.02%	84.01%	83.96%	83.64%

EQUITY ANALYSIS:





Office of Research, Planning & Institutional Effectiveness
Key Performance Indicator (KPI) Dashboard



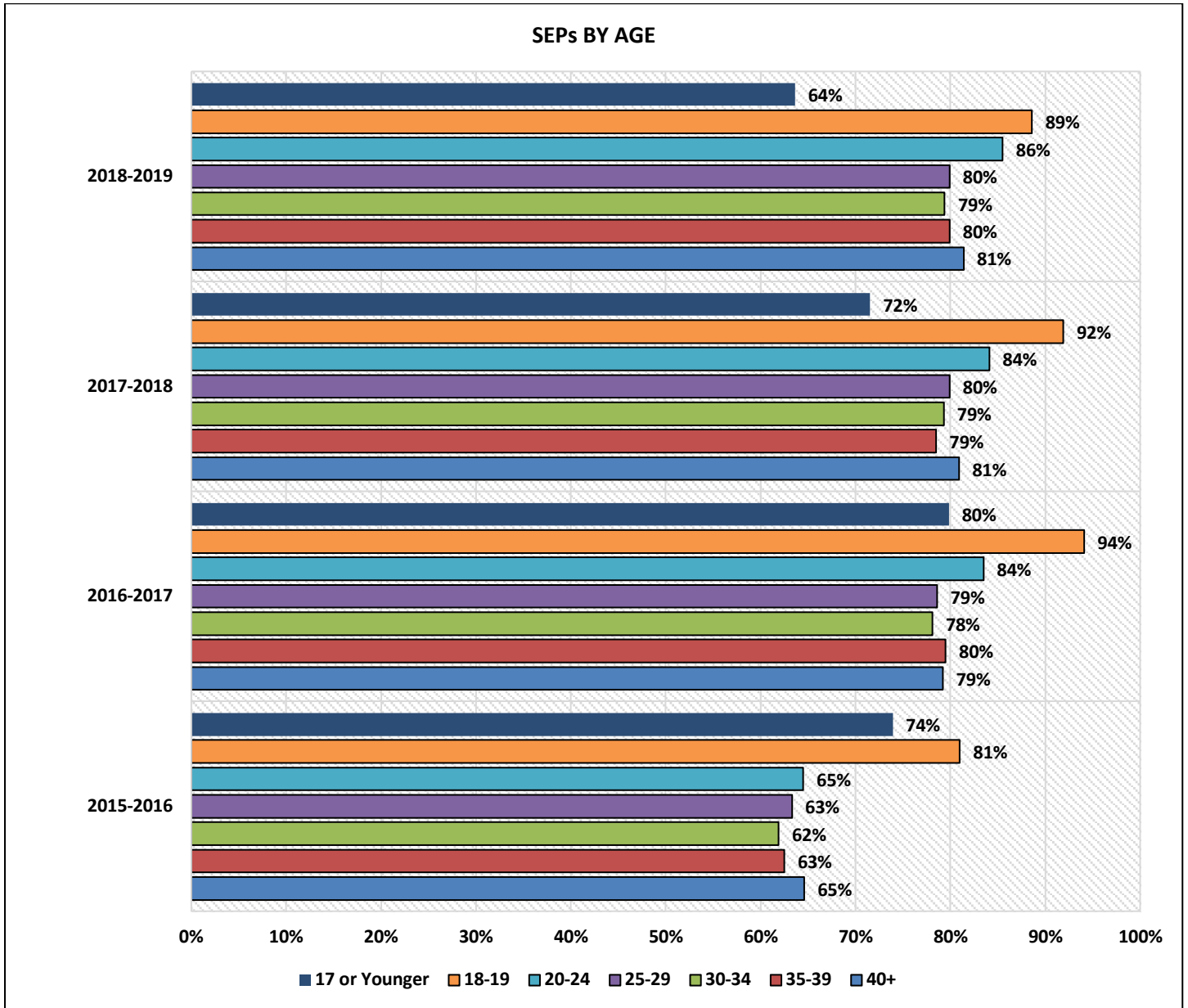
SUMMARY OF THE DATA:

Percentage of SEPs (Overall): The number of students with an SEP showed a **net increase** of 15.62% since the 2015-2016 academic year. This amounts to an **average** of 80.0% of SBCCD students that have an SEP over this 4-year period. The SEP percentage has remained stable over the last three years (~84%).

Percentage of SEPs (Equity): On average, a greater percentage of **females** completed a SEP than **males** over this four-year period (80.8% vs. 79.0%, respectively). On average, **African Americans** obtained the **highest SEP percentage** over this four-year period (83.0%). The next highest was Native Americans (82.3%), Hispanics (81.5%), Asians (78.0%), Mixed-Race (77.7%), Caucasians (74.0%), and Pacific Islanders (69.0%).



Office of Research, Planning & Institutional Effectiveness
Key Performance Indicator (KPI) Dashboard



Percentage of SEPs (Age): On average, over this four-year period, the 18-19 age group had the **highest SEP percentage** (88.9%), followed by the 20-24, 40 or older, 25-29, 35-39, and 30-34 age groups (79.3% and 76.3% and 75.9% and 75.1%, respectively). The **lowest SEP percentage** was seen in the 17 or younger age group (72.2%).



Office of Research, Planning & Institutional Effectiveness
Key Performance Indicator (KPI) Dashboard

Goal 2 – Enrollment and Access

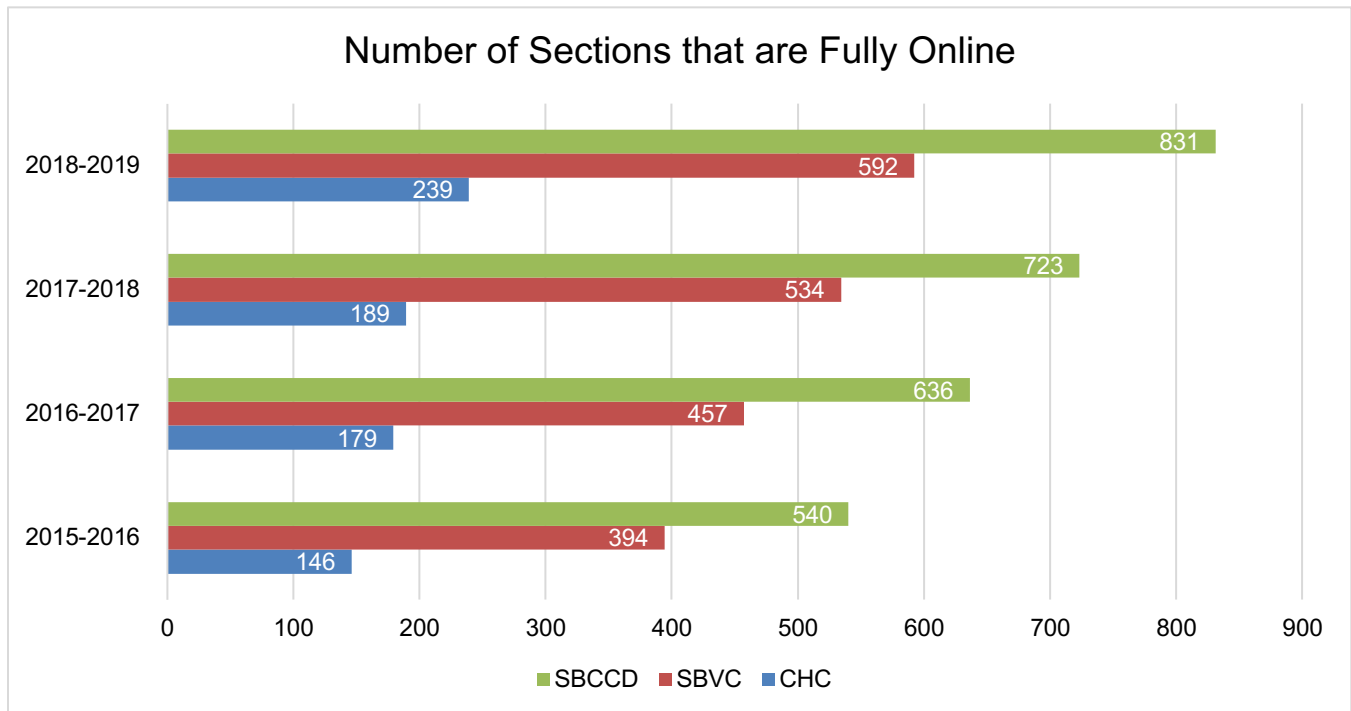
KPI 2.2 – Number of Sections that are Fully Online

Objective: Increase our student population to improve the higher education participation rate and supply a well-equipped, educated workforce for our communities.

Definition: Number of sections that are fully online is defined as the total number of sections that are offered fully online, excluding hybrid sections.

Measurement Frequency: Annual

KPI 2.2: # of Sections that are Fully Online	2015-2016	2016-2017	2017-2018	2018-2019
Crafton Hills College (CHC)	146	179	189	239
San Bernardino Valley College (SBVC)	394	457	534	592
SBCCD (District Total)	540	636	723	831



Analysis: The total number of fully online sections has been on the rise over this four-year period, with an average of 107 fully online sections added per academic year. The greatest increase of fully online sections occurred between 2017-2018 and 2018-2019 with the addition of 108 fully online sections, while the smallest increase occurred between 2016-2017 and 2017-2018 with the addition of 87 fully online sections. The percentage of fully online sections for the consecutive four years were 11.07%, 12.47%, 13.48%, and 15.05%.



Meeting of the Board of Trustees

December 12, 2019

3:15 p.m. (Closed Session); 5:00 p.m. (Public Meeting)

SBCCD Boardroom

550 E. Hospitality Ln., Suite 200, San Bernardino, CA 92408

MINUTES

MEMBERS PRESENT

John Longville, President

Dr. Anne L. Viricel, Vice President

Joseph Williams, Clerk (departed at 5:15 pm)

Gloria Macias Harrison, Trustee

Dr. Stephanie Houston, Trustee

Frank Reyes, Trustee

Dr. Donald L. Singer, Trustee

Elijah Gerard, CHC Student Trustee (arrived at 4:30 pm)

Maritza Mariscal-Medina, SBVC Student Trustee (arrived at 4:30 pm, departed at 5:50 pm)

ABSENT

None

ADMINISTRATORS PRESENT

Bruce Baron, Chancellor

Jose Torres, Executive Vice Chancellor

Diana Rodriguez, SBVC President

Kevin Horan, CHC President

ADMINISTRATORS ABSENT

None

1. CALL TO ORDER – PLEDGE OF ALLEGIANCE

President Longville called the meeting to order at 3:17pm. Trustee Reyes led the pledge of allegiance.

2. ANNOUNCEMENT OF CLOSED SESSION ITEMS

2.1. Conference with Labor Negotiators

Government Code 54957.6

Agency Representative: Bruce Baron – CSEA, CTA, Management/Supervisors, and Confidential Employees

2.2. Public Employee Discipline/Dismissal/Release/Non Re-Employment

Government Code 54957

(3 cases)

2.3. Conference with Legal Counsel – Anticipated Litigation

Government Code 54956.9(d)(2)

(1 case)

2.4. Conference with Legal Counsel – Existing Litigation

Government Code 54956.9(e)(3) or (d)(1) (Workers Comp Claim #s 1655-06-0016, 514406 and 541124)

- 2.5. Conference with Real Property Negotiator
Government Code section 54956.8
- Properties:
 - Sand Canyon Road, Yucaipa, 18.75 Acre Parcel
 - Pro-Swap-Meet, San Bernardino, 22.79 Total Acres
 - Negotiating Parties: San Bernardino Community College District (Proposed Buyer), Real Property Negotiators Bruce Baron, Chancellor; Jose F. Torres, Executive Vice Chancellor
 - Under Negotiation: Instruction to Proposed Buyer's Real Property Negotiators will concern price and terms of payment associated with the possible purchase of the identified Property.
- 2.6. Public Employee Performance Evaluation
Government Code 54957(b)(1)
Title: Chancellor
- 2.7. Public Employee Appointment
Government Code 54957 (b)(1)

3. PUBLIC COMMENTS ON CLOSED SESSION ITEMS

None.

4. CONVENE CLOSED SESSION

Closed session convened at 3:20pm.

5. RECONVENE PUBLIC MEETING

Public meeting reconvened at 5:02pm.

6. REPORT OF ACTION IN CLOSED SESSION

- In closed session the Board unanimously took action to approve the termination of employee #7165.
- In closed session the Board took action to approve settlement of Workers Comp #1655-06-0016, #514406, and #541124 with employee #8275.
- In closed session the Board unanimously took action to approve a Separation Agreement with Chancellor Bruce Baron, effective December 31, 2019. Mr. Baron will be paid the remainder of his contract in accordance with Government Code 53260.
- In closed session the board unanimously took action to appoint Jose Torres Interim Chancellor, effective January 1, 2020.

7. PUBLIC COMMENTS ON AGENDA ITEMS

None

8. ORGANIZATIONAL MEETING OF THE BOARD

- 8.1. Election of SBCCD Executive Board: President, Vice President, and Clerk of the Board of Trustees (p5)

Trustee Longville moved approval to elect the 2019-2010 SBCCD Executive Board. Trustee Harrison seconded the motion.

**President: Dr. Anne L. Viricel
Vice President: Dr. Stephanie Houston
Clerk: Gloria Macias Harrison**

AYES: Longville, Viricel, Harrison, Houston, Reyes, Singer, Gerard, Mariscal-Medina
NOES: None
ABSENT: Williams
ABSTENSIONS: None

8.2. Assignment to the San Bernardino Regional Emergency Training Center Joint Powers Authority (p6)

Trustee Harrison moved approval to assign Stephanie Houston to the San Bernardino Regional Emergency Training Center Joint Powers Authority for the 2020 calendar year. Trustee Singer seconded the motion.

AYES: Longville, Viricel, Harrison, Houston, Reyes, Singer, Gerard, Mariscal-Medina
NOES: None
ABSENT: Williams
ABSTENSIONS: None

8.3. Election of Board Representatives to the Nominating Committee for the County Committee on School District Organization (p7)

Trustee Harrison moved approval to elect Anne Viricel as the Board representative and Joseph Williams as the alternate to serve on the Nominating Committee for the County Committee on School District Organization for the 2020 calendar year. Trustee Houston seconded the motion.

AYES: Longville, Viricel, Harrison, Houston, Reyes, Singer, Gerard, Mariscal-Medina
NOES: None
ABSENT: Williams
ABSTENSIONS: None

8.4. Assignments to Board Committees (p8)

Trustee Houston moved approval of the BOT Legislative Committee members for the 2020 calendar year: Frank Reyes, Anne Viricel, and John Longville. Trustee Singer seconded the motion.

AYES: Longville, Viricel, Harrison, Houston, Reyes, Singer, Gerard, Mariscal-Medina
NOES: None
ABSENT: Williams
ABSTENSIONS: None

Trustee Reyes moved approval of the BOT Finance Committee members for the 2020 calendar year: Gloria Harrison, Donald Singer, Stephanie Houston, and CHC Student Trustee Elijah Gerard. Student Trustee Mariscal-Medina seconded the motion.

AYES: Longville, Viricel, Harrison, Houston, Reyes, Singer, Gerard, Mariscal-Medina
NOES: None
ABSENT: Williams
ABSTENSIONS: None

9. **PRESENTATIONS**

9.1. None

10. **REPORTS**

10.1. Board Committee Reports (p10)

10.2. Board Information Requests (p13)

- 10.3. Key Performance Indicators (p15)
- 10.4. Good News (p20)
- 10.5. San Bernardino Valley College Academic Senate
- 10.6. San Bernardino Valley College Classified Senate
- 10.7. San Bernardino Valley College Associated Students
- 10.8. Crafton Hills College Academic Senate
- 10.9. Crafton Hills College Classified Senate
- 10.10. Crafton Hills College Associated Students
- 10.11. CSEA
- 10.12. CTA

11. **APPROVAL OF MINUTES**

- 11.1. November 14, 2019 (p21)

Trustee Viricel moved approval of the November 14, 2019 minutes. Trustee Harrison seconded the motion.

AYES: Longville, Viricel, Harrison, Houston, Reyes, Singer, Gerard

NOES: None

ABSENT: Williams, Mariscal-Medina

ABSTENSIONS: None

12. **CONSENT AGENDA**

Instruction/Student Services

- 12.1 Approval of Curriculum – CHC (p27)
- 12.2 Approval of Donation (modular ambulance) – CHC (p34)
- 12.3 Approval of Curriculum – SBVC (p35)
- 12.4 Approval of Donation (Eddy Current testers) – SBVC (p91)
- 12.5 Approval of Donation (floor paint) – SBVC (p92)

Human Resources

- 12.6 Adjunct and Substitute Academic Employees (p93)
- 12.7 Appointment of Temporary Academic Employees (p95)
- 12.8 Non-Instructional Pay (p97)
- 12.9 Payment of Stipends (p103)
- 12.10 Appointment of Interim Managers (p106)
- 12.11 Appointment of District Employees (p108)
- 12.12 Employee Promotions (p110)
- 12.13 39-Month Reemployment List (p112)
- 12.14 Employee Transfers (p114)
- 12.15 Rates of Pay for Professional Expert and Short-Term Hourly Employees (p116)

Business & Fiscal Services

- 12.16 Contracts at or Above \$92,600 (p121)
- 12.17 Surplus Property for Private Sale or Disposal (p124)
- 12.18 Vacation Payout (p126)
- 12.19 2021-22 Academic Calendar (p127)
- 12.20 Resolution to Grant Excused Absence of Trustee (p130)
- 12.21 District & College Expenses (p132)

Facilities

- 12.22 Bond Construction Professional Services Pools (p136)
- 12.23 CEQA Environmental Impact Report Addenda (p138)

Trustee Harrison moved to approve the consent agenda as presented. Trustee Houston seconded the motion.

AYES: Longville, Viricel, Harrison, Houston, Reyes, Singer, Gerard

NOES: None

ABSENT: Williams, Mariscal-Medina

ABSTENSIONS: None

13. ACTION AGENDA

- 13.1 Review and Reevaluate Guiding Principles for FCC Auction Proceeds (p271)

Trustee Harrison moved approval to reaffirm the Guiding Principles for the FCC Auction Proceeds. Trustee Singer seconded the motion.

AYES: Longville, Viricel, Harrison, Houston, Reyes, Singer

NOES: Gerard

ABSENT: Williams, Mariscal-Medina

ABSTENSIONS: None

- 13.2 Board Policies – First Reading (p273)
AP 3415 Immigration Enforcement Activities
AP 6345 Bids and Contracts – UPCCAA
AP 6350 Contracts – Construction
AP 6365 Contracts – Accessibility of Information Technology
AP/BP 7110 Delegation of Authority, Human Resources
AP/BP 7236 Substitute and Short-Term Employees

Trustee Singer moved to approve Board Policies for first reading. Trustee Viricel seconded the motion.

AYES: Longville, Viricel, Harrison, Houston, Reyes, Singer, Gerard

NOES: None

ABSENT: Williams, Mariscal-Medina

ABSTENSIONS: None

- 13.3 Board Policies – Second Reading (p291)
AP/BP 3430 Prohibition of Harassment
AP 3435 Discrimination and Harassment Complaints and Investigations
AP/BP 3440 Service Animals
AP/BP 7450 Mileage Reimbursement

Trustee Viricel moved to approve Board Policies for second and final reading. Trustee Gerard seconded the motion.

AYES: Longville, Viricel, Harrison, Houston, Reyes, Singer, Gerard

NOES: None

ABSENT: Williams, Mariscal-Medina

ABSTENSIONS: None

14. INFORMATION ITEMS

- 14.1. Applause Cards (p326)
14.2. Budget Report (p329)
14.3. Clery Report (p332)
14.4. Contracts Below \$92,600 (p335)

- 14.5. Final Finance Summary for Initial Sale of Bonds (p349)
- 14.6. General Fund Cash Flow Analysis (p355)
- 14.7. MOUs between SBCCD and the CSEA (p357)
- 14.8. Professional Expert, Short-Term, and Substitute Employees (p360)
- 14.9. Purchase Orders (p386)
- 14.10. Quarterly Financial Status Report (p393)
- 14.11. Quarterly Investment & Deposit Report (p398)
- 14.12. Volunteers (p400)

15. PUBLIC COMMENT ON NON-AGENDA ITEMS

None

16. ADJOURN

The next meeting of the Board: Study Session (KVCR Update) – December 19, 2019 at 12pm. President Longville adjourned the meeting at 6:15 pm.

Joseph Williams, Clerk
SBCCD Board of Trustees

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Dr. Kevin Horan, President, CHC
PREPARED BY: Dr. Keith Wurtz, Vice President, Instruction, CHC
DATE: January 9, 2020
SUBJECT: Consideration of Approval of Curriculum - CHC

RECOMMENDATION

It is recommended that the Board of Trustees approve the CHC curriculum modifications.

OVERVIEW

The courses, certificates, and degrees at CHC are continually being revised and updated to reflect and meet student needs.

ANALYSIS

These courses, certificates, and degrees have been approved for addition, modification, and deletion by the Curriculum Committee of the Academic Senate and will be included in the 2020-2021 and 2020-2021 College Catalog.

INSTITUTIONAL VALUES

II. Learning Centered Institution for Student Access, Retention, and Success.

FINANCIAL IMPLICATIONS

None.

CRAFTON HILLS COLLEGE
SUBMITTED FOR BOARD OF TRUSTEE APPROVAL
January 9, 2020

NEW COURSE

Discipline:	Humanities
Department:	Social Sciences
Course ID:	HUM 130
Course Title:	Fundamentals of Creativity
Units:	3
Minimum Semester Hours	
Lecture:	48
Prerequisite:	None
Corequisite:	None
Departmental Recommendation:	None
Catalog Description:	The study of human creativity both individually and societal, with a focus on individual creativity as it develops the self, and influences culture.
Schedule Description:	The study of human creativity both individually and societal, with a focus on individual creativity as it develops the self, and influences culture.
Rationale:	Few learning institutions offer creativity as an interdisciplinary course or as an elective. This course will be an important component of our Humanities program and the Social Sciences.
Equate:	Course is not offered at SBVC.
Effective:	Fall 2020

NEW COURSE

Discipline:	Physical Therapy Assistant
Department:	Allied Health Services
Course ID:	PTA 125
Course Title:	Physical Therapist Assistant Pathology
Units:	3
Minimum Semester Hours	
Lecture:	48
Prerequisite:	PTA 110. Verified acceptance and enrollment in the Crafton Hills College Physical Therapist Assistant Program. Limitation on Enrollment (e.g. Performance tryout or audition).
Corequisite:	None
Departmental Recommendation:	None
Catalog Description:	Introduction to and instruction in observation of common pathological conditions. Emphasis will be placed on the following systems: musculoskeletal, circulatory, respiratory, gastrointestinal, and genitourinary.
Schedule Description:	Introduction to common pathological conditions with an emphasis placed on the musculoskeletal, circulatory, respiratory, gastrointestinal, and genitourinary systems.

Rationale: The Crafton Hills College Physical Therapist Assistant Program must comply with the standards of the Committee on Accreditation in Physical Therapy Education (CAPTE) in order to be accredited, as well as standards specified by the Physical Therapy Board of California for licensure. This course is one in a series of courses leading to a Physical Therapist Assistant Associate of Science Degree.

Equate: Course is not offered at SBVC.

Effective: Fall 2020

NEW COURSE

Discipline: Physical Therapy Assistant
Department: Allied Health Services
Course ID: PTA 126
Course Title: Clinical Practicum I
Units: 4
Minimum Semester Hours
Lab: 192
Prerequisite: PTA 110 and PTA 120. Verified acceptance and enrollment in the Crafton Hills College Physical Therapist Assistant Program. Limitation on Enrollment (e.g. Performance tryout or audition).
Corequisite: None
Departmental Recommendation: None
Catalog Description: Initial exposure to physical therapy treatment. Practice application of heat and cold modalities, gait and transfer training and chart review under the direction of the physical therapist clinical instructor. The laboratory experience involves training in one or more physical therapy settings as designated by the instructor. Uniforms are required. Graded on a Pass or No Pass basis only.

Schedule Description: Initial exposure to physical therapy treatment. Practice application of patient care modalities, training and chart review under the direction of the physical therapist clinical instructor. The laboratory experience involves training in the physical therapy setting. Initial exposure to physical therapy treatment. Practice application of patient care modalities, training and chart review under the direction of the physical therapist clinical instructor. The laboratory experience involves training in the physical therapy setting. Graded on a Pass or No Pass basis only.

Rationale: The Crafton Hills College Physical Therapist Assistant Program must comply with the standards of the Committee on Accreditation in Physical Therapy Education (CAPTE) in order to be accredited, as well as standards specified by the Physical Therapy Board of California for licensure. This course is one in a series of courses leading to a Physical Therapist Assistant Associate of Science Degree.

Equate: Course is not offered at SBVC.

Effective: Fall 2020

NEW COURSE

Discipline: Physical Therapy Assistant
Department: Allied Health Services
Course ID: PTA 127

Course Title:	Soft Tissue Interventions
Units:	2
Minimum Semester Hours	
Lecture:	32
Prerequisite:	PTA 120 or equivalent. Verified acceptance and enrollment in the Crafton Hills College Physical Therapist Assistant Program. Limitation on Enrollment (e.g. Performance tryout or audition).
Corequisite:	None
Departmental Recommendation:	None
Catalog Description:	This course introduces students to interventions for the neuromusculoskeletal and myofascial system. Content includes the philosophy of care, facilitation of mechanical, neurological and physiological changes and documentation of interventions. Specific topics covered are soft tissue assessment and treatment techniques, release, and scar tissue intervention.
Schedule Description:	Introduction to interventions for the neuromusculoskeletal and myofascial system. Includes the philosophy of care, facilitation of mechanical, neurological and physiological changes and documentation requirements.
Rationale:	The Crafton Hills College Physical Therapist Assistant Program must comply with the standards of the Committee on Accreditation in Physical Therapy Education (CAPTE) in order to be accredited, as well as standards specified by the Physical Therapy Board of California for licensure. This course is one in a series of courses leading to a Physical Therapist Assistant Associate of Science Degree.
Equate:	Course is not offered at SBVC.
Effective:	Fall 2020

NEW COURSE

Discipline:	Physical Therapy Assistant
Department:	Allied Health Services
Course ID:	PTA 128
Course Title:	Physical Therapy Aspects of Growth and Development
Units:	3
Minimum Semester Hours	
Lecture:	48
Prerequisite:	PTA 120. Limitation of Enrollment (e.g. Performance tryout or audition).
Corequisite:	Verified acceptance and enrollment in the CHC Physical Therapist Assistant Program
Departmental Recommendation:	None
Catalog Description:	This course will introduce the student to concepts and physical therapy treatment principles applied to the developmental process from gestation through aging. Emphasis will be placed on neurodevelopment techniques used for abnormal development and for patients with neurological or musculoskeletal disorders.

Schedule Description: Introduction to concepts and physical therapy treatment principles applied to the developmental process. Emphasis is placed on neurodevelopment techniques and for patients with neurological or musculoskeletal disorders.

Rationale: The Crafton Hills College Physical Therapist Assistant Program must comply with the standards of the Committee on Accreditation in Physical Therapy Education (CAPTE) in order to be accredited, as well as standards specified by the Physical Therapy Board of California for licensure. This course is one in a series of courses leading to a Physical Therapist Assistant Associate of Science Degree.

Equate: Course is not offered at SBVC.

Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
ANTHRO 107	The United States and the North American Indians

Course Title Native Peoples of North America
Departmental Recommendation: Eligibility for ENGL 101 or ENGL 101H
Catalog Description: Introduces the history of the Native peoples of North America from the pre-Colonial era to the present. Emphasizes Native American and Euro-American interaction, U.S. policy development and the roles played by American Indians to ensure their survival and cultural integrity into the 21st century. This course is also offered as HIST 107.

Schedule Description: Introduces the history of the Native peoples of North America from the pre-Colonial era to the present. This course is also offered as HIST 107.

Rationale: Six-year revision; adding DE component
Equate: ANTHRO 108
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
ASTRON 150	Introduction to Astronomy

Rationale: Six-year revision
Equate: ASTRON 120
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
ASTRON 150H	Introduction to Astronomy – Honors

Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
ASTRON 160	Astronomy Laboratory

Rationale: Six-year revision
Equate: ASTRON 125
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
CHEM 102	Introduction to Organic Chemistry

Rationale: Six-year revision; adding DE component
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
CHEM 212	Organic Chemistry I

Rationale: Six-year revision
Equate: CHEM 212
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
CHEM 213	Organic Chemistry II

Rationale: Six-year revision
Equate: CHEM 213
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
CIS 140	Introduction to Networks (Cisco CCNA 1)

Catalog Description: First in a four-course sequence that qualifies students to take the Cisco Certified Entry Networking Technician (CCENT) and the more advanced Cisco Certified Network Associate (CCNA) examinations. Topics include: PC hardware/software review, Local Area and Wide Area Networks (LAN's and WAN's), network devices, the Open System Interconnect (OSI) model, media, cable installation, network design, routing, switching, addressing, security, documentation, and basic wireless. Meets latest CCNA certification requirements.

Schedule Description: First in a four-course sequence that qualifies students to take the Cisco Certified Entry Networking Technician (CCENT) and the more advanced Cisco Certified Network Associate (CCNA) examinations. Introduction to media, cable installation, network design, routing, switching, addressing, security, documentation, and basic wireless. Meets latest CCNA certification requirements.

Rationale: Six-year revision; adding DE component
Equate: CIT 091
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
CIS 141	Basic Routing and Switching (Cisco CCNA 2)

Course Title: Routing and Switching Essentials (Cisco CCNA 2)
Catalog Description: Second in a four-course sequence that qualifies students to take the newest Cisco CCENT and CCNA examinations. Topics include: implementing LAN and WAN connectivity using routers and switches, IPv4/IPv6 addressing, network security, access-lists, routing protocols such as RIP/EIGRP/OSPF, and troubleshooting. Students gain skills through configuring Cisco devices and managing the software.

Schedule Description: Second in a four-course sequence that qualifies students to take the newest Cisco CCENT and CCNA examinations. Introduction to the, operations of Cisco routers and switches in a small network, network security, routing protocols and troubleshooting. Development of skills through configuring Cisco devices and managing the software.

Rationale: Six-year revision; adding DE component
Equate: CIT 092
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
CIS 142	Advanced Routing and Switching (Cisco CCNA 3)

Course Title: Scaling Networks (Cisco CCNA 3)
Catalog Description: Third course of a four-course sequence that qualifies students to take the newest Cisco CCENT and CCNA examinations. In this course students learn how to configure routers and switches for advanced functionality. By the end of this course, students will be able to configure and troubleshoot routers and switches and resolve common issues with OSPF, EIGRP, and STP in both IPv4 and IPv6 networks. Students will also develop the knowledge and skills needed to implement a WLAN in a small-to medium sized network.

Schedule Description: Third course of a four-course sequence that qualifies students to take the newest Cisco CCENT and CCNA examinations. Students learn how to configure and troubleshoot routers and switches and resolve common issues with OSPF, EIGRP, and STP in both IPv4 and IPv6 networks. Students will also develop the knowledge and skills needed to implement a WLAN in a small-to medium sized network.

Rationale: Six-year revision; adding DE component
Equate: CIT 093

Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
CIS 143	WAN Technologies and Network Services (Cisco CCNA 4)

Course Title: Connecting Networks (Cisco CCNA 4)
Catalog Description: Last of a four-course sequence that qualifies students to take the newest Cisco CCENT and CCNA examinations. This course focuses on the WAN technologies and network services required by converged applications in a complex network. Students learn how to configure PPPoE, GRE, single-homed eBGP, extended IPv4 and IPv6 ACLs. Students will also develop the knowledge and skills needed to implement a WLAN in a small-to-medium network. For LANs, students will be able to configure SNMP and Cisco SPAN. Students will also develop knowledge about QoS and the trends in networking including Cloud, virtualization, and SDN.
Schedule Description: Last of a four-course sequence that qualifies students to take the newest Cisco CCENT and CCNA examinations. Study of WAN technologies and network services needed to configure and troubleshoot network devices. Students will also develop knowledge about PPPoE, GRE, single-homed eBGP, extended IPv4 and IPv6 ACLs, QoS and the trends in networking including Cloud, virtualization, and SDN. Students will also develop the knowledge and skills needed to implement a Wireless LAN in a small-to-medium network.
Rationale: Six-year revision; adding DE component
Equate: CIT 094
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
EMS 025	Customer Service and Professionalism for the Emergency Services Worker

Catalog Description: Add: Graded on a Pass or No Pass Basis only.
Rationale: Six-year revision; adding DE component
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
HIST 107	The United States and the North American Indians

Course Title: Native Peoples of North America
Departmental Recommendation: Eligibility for ENGL 101 or ENGL 101H
Catalog Description: Introduces the history of the Native peoples of North America from the pre-Colonial era to the present. Emphasizes Native American and Euro-American interaction, U.S. policy development and the roles played by American Indians to ensure their survival and cultural integrity into the 21st century. This course is also offered as ANTHRO 107.

Schedule Description: Introduces the history of the Native peoples of North America from the pre-Colonial era to the present. This course is also offered as ANTHRO 107.
Rationale: Six-year revision; adding DE component
Equate: HIST 107
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
HUM 101	The Humanities I: Prehistoric to Medieval

Departmental Recommendation: Eligibility for ENGL 101 or ENGL 101H
Schedule Description: Study of humanities through the arts and ideas of earliest civilization through the Medieval period.
Rationale: Six-year revision; adding DE component
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
KIN/F 049	Basic Firefighter Physical Fitness

Schedule Description: Physical fitness exercise, teamwork, cadence drilling and preparation for the fire agility physical fitness testing requirement for fire academy cadets. Graded on a Pass or No Pass basis only
Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
KIN/S 120A	Golf I

Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
KIN/S 120B	Golf II

Catalog Description: Development of intermediate level playing and competitive skills for the benefits of lifetime participation in the sport of golf. Instruction in intermediate skills, techniques, strategies, along with rules and etiquette. (Students are encouraged to enroll in I-IV in sequence regardless of playing level to maximize future enrollment options).
Rationale: Six-year revision

Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
KIN/S 120C	Golf III

Catalog Description: Development of intermediate/advanced level playing and competitive skills for the benefits of lifetime participation in the sport of golf. Instruction in intermediate/advanced skills, techniques, strategies, along with rules and etiquette. (Students are encouraged to enroll in I-IV in sequence regardless of playing level to maximize future enrollment options).

Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
KIN/S 120D	Golf IV

Catalog Description: Development of advanced level playing and competitive skills for the benefits of lifetime participation in the sport of golf. Instruction in advanced skills, techniques, strategies, along with rules and etiquette. Students are encouraged to take levels A, B and C before enrolling in D.

Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
KIN/S 148A	Tennis I

Catalog Description: Development of beginning-level playing and competitive skills for the benefits of lifetime participation in the sport of tennis. Instruction in beginning skills, techniques, strategies, along with rules and etiquette. All playing and experience levels are welcome and will be challenged throughout the semester (Students are encouraged to enroll in Tennis I-IV in sequence regardless of playing level to maximize future enrollment options).

Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
KIN/S 148B	Tennis II

Catalog Description: Continued development of playing and competitive skills for the benefits of lifetime participation in the sport of tennis. Instruction in intermediate-level skills, techniques, strategies, along with rules and etiquette. (Students are encouraged to enroll in Tennis I-IV in sequence regardless of playing level to maximize future enrollment options).

Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
KIN/S 148C	Tennis III

Catalog Description: Development of playing and competitive skills for the benefits of lifetime participation in the sport of tennis. Instruction in intermediate/advanced-level skills, techniques, strategies, along with rules and etiquette. (Students are encouraged to enroll in Tennis I-IV in sequence regardless of playing level to maximize future enrollment options).

Schedule Description: Playing and competitive skills for the benefits of lifetime participation in the sport of tennis. Instruction in intermediate/advanced-level skills, techniques, strategies, along with rules and etiquette.

Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
KIN/S 148D	Tennis IV

Catalog Description: Development of playing and competitive skills for the benefits of lifetime participation in the sport of tennis. Instruction in advanced-level skills, techniques, strategies, along with rules and etiquette. All playing and experience levels are welcome and will be challenged throughout the semester (Students are encouraged to enroll in Tennis I-IV in sequence regardless of playing level to maximize future enrollment options).

Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
KIN/S 164A	Swimming I

Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
KIN/S 164B	Swimming II

Catalog Description: Instruction of intermediate-level swimming skills and techniques for students with basic swimming knowledge and abilities. Comprehensive study of the history of swimming, swimming strokes, and basic water safety. Further development of cardiovascular fitness through swimming activities. Students are encouraged to take level A before enrolling in B.

Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
KIN/S 164C	Swimming III

Catalog Description: Instruction of intermediate/advanced swimming skills and techniques for students with intermediate swimming knowledge and abilities. Comprehensive study of the history of swimming, swimming strokes, and basic water safety. Further development of cardiovascular fitness through swimming activities. Students are encouraged to take levels A and B, before enrolling in C.

Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
KIN/S 164D	Swimming IV

Catalog Description: Instruction of advanced swimming skills and techniques for students with advanced swimming knowledge and abilities. Comprehensive study of the history of swimming, swimming strokes, and basic water safety. Further development of cardiovascular fitness through swimming activities. Students are encouraged to take levels A, B and C before enrolling in level D.

Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
RELIG 100	Introduction to Religious Studies

Prerequisite: Eligibility for ENGL 101 as determined through the Crafton Hills College assessment process

Catalog Description: This course is a methodologically diverse exploration into the major components of religion and religious studies, examining such elements as

Schedule Description: sacred stories, ritual, iconography, religious leaders, scripture, morality, community, tradition, history, philosophy, and the arts. This course is a methodologically diverse exploration into the major components of religion and religious studies, examining such elements as sacred stories, ritual, iconography, religious leaders, scripture, morality, community, tradition, history, philosophy, and the arts.

Rationale: Six-year revision; adding DE component
Equate: RELIG 100
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
RELIG 100H	Introduction to Religious Studies – Honors

Catalog Description: This course is a methodologically diverse exploration into the major components of religion and religious studies, examining such elements as sacred stories, ritual, iconography, religious leaders, scripture, morality, community, tradition, history, philosophy, and the arts. This course includes content and experiences appropriate for students wishing to earn honors credit.

Schedule Description: This course is a methodologically diverse exploration into the major components of religion and religious studies, examining such elements as sacred stories, ritual, iconography, religious leaders, scripture, morality, community, tradition, history, philosophy, and the arts. This course includes content and experiences appropriate for students wishing to earn honors credit.

Rationale: Six-year revision; adding DE component
Equate: RELIG 100H
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
RELIG 101	Introduction to World Religions

Prerequisite: Eligibility for ENGL 101 as determined through the Crafton Hills College assessment process

Catalog Description: A survey of beliefs and practices of the major religious traditions, including Hinduism, Buddhism, Jainism, Sikhism, Confucianism, Taoism, Shintoism, Zoroastrianism, Judaism, Christianity, and Islam.

Schedule Description: A survey of beliefs and practices of the major religious traditions, including Hinduism, Buddhism, Jainism, Sikhism, Confucianism, Taoism, Shintoism, Zoroastrianism, Judaism, Christianity, and Islam.

Rationale: Six-year revision; adding DE component
Equate: RELIG 101
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
RELIG 101H	Introduction to World Religions – Honors

Catalog Description: A survey of beliefs and practices of the major religious traditions, including Hinduism, Buddhism, Jainism, Sikhism, Confucianism, Taoism, Shintoism, Zoroastrianism, Judaism, Christianity, and Islam. This course includes content and experiences appropriate for students wishing to earn honors credit.

Schedule Description: A survey of beliefs and practices of the major religious traditions, including Hinduism, Buddhism, Jainism, Sikhism, Confucianism, Taoism, Shintoism, Zoroastrianism, Judaism, Christianity, and Islam. This course includes content and experiences appropriate for students wishing to earn honors credit.

Rationale: Six-year revision; adding DE component
Equate: RELIG 101H
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
RELIG 113	Introduction to Eastern Religions

Catalog Description: Survey of Eastern religious traditions, including Hinduism, Buddhism, Taoism, Confucianism, Shinto and Sikhism. Overview of historical developments, beliefs, practices, and ideological similarities and differences.

Schedule Description: Survey of Eastern religious traditions, including Hinduism, Buddhism, Taoism, Confucianism, Shinto and Sikhism. Overview of historical developments, beliefs, practices, and ideological similarities and differences.

Rationale: Six-year revision; adding DE component
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
RELIG 120	Introduction to Islam

Catalog Description: Survey of the history of Islam from the time of Muhammad, including a study of the Qur'an and other primary Islamic sources. This course provides an overview of Islam and Islamic-based culture, civilization and movements with a focus on its distinctive practices and beliefs.

Schedule Description: Survey of the history of Islam from the time of Muhammad, including a study of the Qur'an and other primary Islamic sources. This course provides an overview of Islam and Islamic-based culture, civilization and movements with a focus on its distinctive practices and beliefs.

Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
RELIG 176	Jesus and His Interpreters

Catalog Description: This course offers an exploration into the life and legacy of Jesus through the perspectives of literature, history, philosophy, theology, and the arts.
Schedule Description: This course offers an exploration into the life and legacy of Jesus through the perspectives of literature, history, philosophy, theology, and the arts.
Rationale: Six-year revision; adding DE component
Equate: RELIG 176
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
SOC 105	Social Problems

Departmental Recommendation: Successful completion of SOC 100 or SOC 100H. Eligibility for ENGL 101
Schedule Description: Sociological study of contemporary social problems in the United States.
Rationale: Six-year revision; adding DE component
Equate: SOC 110
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
SOC 132	Identity and Ideology: Introduction to Chicano/a and Latino/a Studies

Schedule Description: Multidisciplinary examination of the experience of Chicano/as and Latino/as in the United States.
Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
SOC 145	Sex, Gender and Society

Departmental Recommendation: Successful completion of SOC 100 or SOC 100H. Eligibility for ENGL 101
Rationale: Six-year revision
Equate: SOC 145
Effective: Fall 2020

MODIFY COURSE

COURSE ID	COURSE TITLE
SOWO 101	Introduction to Social Work

Rationale: Six-year revision
Equate: Course is not offered at SBVC.
Effective: Fall 2020

COURSE DELETION

COURSE ID	COURSE TITLE
CIS 150	Networking Essentials with TCP/IP

Rationale: Course is not being offered.
Effective: Fall 2020

DISTRIBUTED EDUCATION

Course ID:	ANTHRO 107	Hybrid and 100% Online
Course Title:	Native Peoples of North America	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	CHEM 102	Hybrid
Course Title:	Introduction to Organic Chemistry	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	CIS 140	Hybrid and 100% Online
Course Title:	Introduction to Networks (Cisco CCNA 1)	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	CIS 141	Hybrid and 100% Online
Course Title:	Routing and Switching Essentials (Cisco CCNA 2)	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	CIS 142	Hybrid and 100% Online
Course Title:	Scaling Networks (Cisco CCNA 3)	
Rationale:	Increase DE Offerings	

Effective:	Fall 2020
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DISTRIBUTED EDUCATION

Course ID:	CIS 143	Hybrid and 100% Online
Course Title:	Connecting Networks (Cisco CCNA 4)	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	EMS 025	100% Online
Course Title:	Customer Service and Professionalism for the Emergency Services Worker	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	HIST 107	Hybrid and 100% Online
Course Title:	Native Peoples of North America	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	HIST 171	Hybrid and 100% Online
Course Title:	World Civilizations (1500 CE to the Present)	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	HUM 101	Hybrid and 100% Online
Course Title:	The Humanities I: Prehistoric to Medieval	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	HUM 130	Hybrid and 100% Online
Course Title:	Fundamentals of Creativity	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	RELIG 100	Hybrid and 100% Online
Course Title:	Introduction to Religious Studies	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	RELIG 100H	Hybrid and 100% Online
Course Title:	Introduction to Religious Studies - Honors	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	RELIG 101	Hybrid and 100% Online
Course Title:	Introduction to World Religions	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	RELIG 101H	Hybrid and 100% Online
Course Title:	Introduction to World Religions – Honors	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	RELIG 113	Hybrid and 100% Online
Course Title:	Introduction to Eastern Religions	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	RELIG 176	Hybrid and 100% Online
Course Title:	Jesus and His Interpreters	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

DISTRIBUTED EDUCATION

Course ID:	SOC 105	Hybrid and 100% Online
Course Title:	Social Problems	
Rationale:	Increase DE Offerings	
Effective:	Fall 2020	

PROGRAM MODIFICATION

**CISCO CERTIFIED NETWORK ASSOCIATE
 Certificate of Achievement**

The objective of this certificate is to provide students the knowledge and skills necessary to prepare for the Cisco Certified Network Associate (CCNA) Certification examination. Satisfactory passing of the exam will lead to employment in entry-level positions in the small office and/or home office (SOHO) market. The CCNA Certificate indicates the ability to work in small businesses or organizations using networks that have fewer than 100 nodes. The certificate holder is able to install and configure Cisco switches and routers in multi-protocol networking using LAN and WAN interfaces, can provide Level 1 troubleshooting service, can improve network performance and security, and can perform entry-level task in the planning, design, installation, operations, and troubleshooting of Ethernet and TCP/IP networks. Completion of the following 16 units qualifies the student for the Cisco Certified Network Associate Certificate.

REQUIRED COURSES:

		Units
CIS 140	Introduction to Networks (Cisco CCNA 1)	4
CIS 141	Routing and Switching Essentials (Cisco CCNA 2)	4
CIS 142	Scaling Networks (Cisco CCNA 3)	4
CIS 143	Connecting Networks (Cisco CCNA 4)	4
Total Units		16

Rationale:	Curriculum update
Effective:	Fall 2020

PROGRAM MODIFICATION

**COMPUTER HARDWARE TECHNICIAN
 Certificate of Achievement**

Computer hardware has become an essential component of nearly every type of workplace. As such, the demand for computer hardware support staff is increasing. Companies now need to hire employees who can troubleshoot and repair the computer equipment that is essential for efficient and fundamental business transactions.

This certificate is designed to provide students the skills necessary for entry into the IT field as a computer hardware and support technician. Admission: Open to all students. Registration is limited to class size restrictions.

REQUIRED COURSES:

		Units
BUSAD 105	Entrepreneurship and Small Business Management	(3)
or		
BUSAD 200	Business Management	(3)
BUSAD 145	Business Communication	4
CIS 095	Employability Skills for Technical Careers	2
CIS 130	Hardware and Information Technology	3
CIS 140	Introduction to Networks (Cisco CCNA 1)	4
Total Units		16

Rationale:	Curriculum update
Effective:	Fall 2020

PROGRAM MODIFICATION

COMPUTER INFORMATION SYSTEMS
Certificate of Achievement

The objective of this certificate is to provide students the knowledge and skills necessary to prepare for employment in entry-level positions in the field of Computer Information Systems. The certificate indicates that the student has acquired knowledge of the different aspects of information technology including programming, hardware, networking, cybersecurity, and cloud technology.

REQUIRED COURSES:		Units
CIS 095	Employability Skills for Technical Careers	2
CIS 101	Introduction to Computer and Information Technology	3
CIS 113	Java Programming	(3)
or		
CSCI 110	Introduction to Computer Science I (C++)	(3)
or		
CIS 125	Introduction to C#.NET Programming	(3)
CIS 130	Hardware and Information Technology	3
CIS 140	Introduction to Networks (Cisco CCNA 1)	4

Students must complete at least twelve additional units from the following courses:

		Units
CIS 105	Database Concepts and Design	3
CIS 109	Operating Systems and Environments	3
CSCI 110	Introduction to Computer Science I (C++)	3
CIS 113	Java Programming 3	3
CIS 117	Web Page Scripting	3
CIS 132	Systems and Network Administration	3
CIS 133	Cloud Technology Essentials	4
CIS 136	Introduction to Cybersecurity	1
CIS 137	Cybersecurity Essentials	2
CIS 138	CCNA Cybersecurity Operations	4
CIS 141	Basic Routing and Switching (Cisco CCNA 2)	4

Total Units **27 - 28**

Rationale:	Curriculum update
Effective:	Fall 2020

PROGRAM MODIFICATION

**IT TECHNICIAN
 Certificate of Achievement**

This certificate is designed to prepare students for entry-level positions as information technology (IT) help desk/user support technicians.

REQUIRED COURSES:		Units
CIS 095	Employability Skills for Technical Careers	2
CIS 109	Operating Systems and Environments	3
CIS 130	Hardware and Information Technology Essentials	3
CIS 136	Introduction to Cybersecurity	1
CIS 137	Cybersecurity Essentials	2
CIS 140	Introduction to Networks (Cisco CCNA 1)	4

RECOMMENDED COURSES:		Units
CIS 190C	Hardware Technician Work Experience	1 - 3
CIS 101	Introduction to Computer and Information Technology	3

Total Units **15**

Rationale:	Curriculum update
Effective:	Fall 2020

PROGRAM MODIFICATION

**PROGRAMMING
 Certificate of Achievement**

The objective of this certificate is to provide students with the knowledge and skills necessary for employment in entry-level positions in the field of computer programming or to continue to pursue a four-year degree in Computer Information Systems or Computer Science. The Programming Certificate indicates the student has acquired knowledge of computer programming including basic language structures, syntax, debugging, and application development.

REQUIRED COURSES:		Units
CSCI 110	Introduction to Computer Science I (C++)	3
CSCI 120	Introduction to Computer Science II (C++)	3

Students must complete at least nine additional units from the following:		Units
CIS 095	Employability Skills for Technical Careers	2
CIS 105	Database Concepts and Design	3
CIS 113	Java Programming	3
CIS 117	Web Page Scripting	3
CIS 121	Android Application Development	3
CIS 125	Introduction to C#.NET Programming	3
CIS 190D	Software Development Work Experience	1 – 3

Total Units **15**

Curriculum Meeting: 11/25/19
Conjoint Meeting: 12/16/19
Board of Trustees Meeting: 01/09/20

Rationale:	Curriculum update
Effective:	Fall 2020

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Diana Rodriguez, President, SBVC
PREPARED BY: Dina Humble, Vice President, Instruction, SBVC
DATE: January 9, 2020
SUBJECT: Consideration of Approval of Curriculum - SBVC

RECOMMENDATION

It is recommended that the Board of Trustees approve the SBVC curriculum modifications.

OVERVIEW

The courses, certificates, and degrees at SBVC are continually being revised and updated to reflect and meet student needs.

ANALYSIS

These courses, certificates, and degrees have been approved for addition, modification, and deletion by the Curriculum Committee of the Academic Senate and will be included in the 2020-2021 or 2021-2022 College Catalog.

INSTITUTIONAL VALUES

II. Learning Centered Institution for Student Access, Retention, and Success.

FINANCIAL IMPLICATIONS

None.

**SAN BERNARDINO VALLEY COLLEGE
SUBMITTED FOR BOARD OF TRUSTEE APPROVAL
January 9, 2020**

CONTENT REVIEW

No Changes to the College Catalog

AUTO 051	AUTO 052	AUTO 053	AUTO 076
AUTO 077	AUTO 090	CULART 010	CULART 011
CULART 040	CULART 041	CULART 042	CULART 043
CULART 044	CULART 160	CULART 161	CULART 201
CULART 205	WST 075		

Rationale: Content Review
Effective: Fall 2020

NEW COURSE

Addition to the 2020-2021 College Catalog

Course ID: HMDT 638
Course Title: Heavy-Duty Diesel Emissions
Hours: 32-36
Lecture: 0.5 contact hour(s) per week
8 - 9 contact hours per semester
Laboratory: 1.5 contact hour(s) per week
24 - 27 contact hours per semester
Catalog Description: This is an advanced noncredit course in heavy-duty diesel emissions with emphasis on exhaust after treatment and related equipment.
Schedule Description: This is an advanced noncredit course in heavy-duty diesel emissions with emphasis on exhaust after treatment and related equipment.
TOP Code: 0947.00
Equate: Course not offered at CHC.
Rationale: Noncredit HMDT course.
Effective: Fall 2020

NEW COURSE

Addition to the 2021-2022 College Catalog

Course ID: HIST 107H
Course Title: Native American History - Honors
Units: 3
Lecture: 3 contact hour(s) per week
48 - 54 contact hours per semester
Outside of Class Hours: 6 hour(s) per week
Prerequisite: ENGL 101 or ENGL 101H
Catalog Description: This course is a history of Native Americans in the region of the current day United States from the time preceding European colonialism to the present. **This course is intended for students in the Honors Program, but is open to all students who desire more challenging work.**
Schedule Description: This course is a history of Native Americans in the region of the current day United States from the time preceding European colonialism to the present. **This course is intended for students in the Honors Program, but is open to all students who desire more challenging work.**
TOP Code: 2205.00

Equate: Course not offered at CHC.
Rationale: New honors course to existing HIST 107 course.
Effective: Fall 2021

NEW COURSE

Addition to the 2021-2022 College Catalog

Course ID: HIST 140H
Course Title: Chicano History - Honors
Units: 3
Lecture: 3 contact hour(s) per week
48 - 54 contact hours per semester
Outside of Class Hours: 6 hour(s) per week
Prerequisite: ENGL 101 or ENGL 101H
Catalog Description: This course provides a survey of United States history from the Chicano perspective, with an emphasis on the 1840s to the 21st century. **This course is intended for students working in the Honors Program, but is open to all students who desire more challenging work.**
Schedule Description: This course provides a survey of United States history from the Chicano perspective, with an emphasis on the 1840s to the 21st century. **This course is intended for students working in the Honors Program, but is open to all students who desire more challenging work.**
TOP Code: 2205.00
Equate: Course not offered at CHC.
Rationale: New honors course to existing HIST 140 course.
Effective: Fall 2021

NEW COURSE

Addition to the 2021-2022 College Catalog

Course ID: HIST 145H
Course Title: History of California - Honors
Units: 3
Lecture: 3 contact hour(s) per week
48 - 54 contact hours per semester
Outside of Class Hours: 6 hour(s) per week
Prerequisite: ENGL 101 or ENGL 101H
Catalog Description: This course surveys the rich heritage of California from its earliest inhabitants and Spanish/Mexican settlements to the present. An emphasis will be placed on the impact of the ethnic and cultural diversity of California along with the importance of geography and immigration. Other topics will include political, economic, and social development of the region from the early 19th century to the present. **This course is intended for students in the Honors Program, but is open to all students who desire more challenging work.**
Schedule Description: This course surveys the rich heritage of California from its earliest inhabitants and Spanish/Mexican settlements to the present. An emphasis will be placed on the impact of the ethnic and cultural diversity of California along with the importance of geography and immigration. Other topics will include political, economic, and social development of the region from the early 19th century to the present. **This course is intended for students in the Honors Program, but is open to all students who desire more challenging work.**
TOP Code: 2205.00
Equate: Course not offered at CHC.
Rationale: New honors course to existing HIST 145 course.

Effective: Fall 2021

NEW COURSE

Addition to the 2020-2021 College Catalog

Course ID: WST 037
Course Title: Environmental Laws and Regulations
Units: 3
Lecture: 3 contact hour(s) per week
48 - 54 contact hours per semester
Outside of Class Hours: 6 hour(s) per week
Prerequisite: WST 031 or WST 071 or WST 036 or WST 091
Corequisite: WST 036
Catalog Description: This course is designed to provide a comprehensive overview of federal, state, and local laws and regulations relating to environmental protection and pollution prevention. The course explores the roles of politics, economics, science, and health, in setting regulatory policies that are designed to safeguard and protect water resources. As a part of this course environmental monitoring standards, regulatory agencies, inter-agency relationships and jurisdictions are explored.
Schedule Description: This course provides an overview of federal, state, and local laws pertaining to environmental protection and pollution prevention relating to water quality, air quality and solid waste. As a part of this course. environmental monitoring standards, regulatory agencies, inter-agency relationships and jurisdictions are explored.
TOP Code: 0958.00
Equate: Course not offered at CHC.
Rationale: This course provides students with an overview on the policy-making process that comprise the dynamic framework for environmental protection laws and pollution prevention. This course also reviews water related acts and regulations with a focus on applying these laws to common water related industry activities.
Effective: Fall 2020

NEW COURSE

Addition to the 2020-2021 College Catalog

Course ID: WST 086
Course Title: Electrical Instrumentation for Water and Wastewater Operations
Units: 3
Lecture: 3 contact hour(s) per week
48 - 54 contact hours per semester
Outside of Class Hours: 6 hour(s) per week
Departmental Advisory: WST 061 and WST 071 and WST 091
Catalog Description: This is an introductory course in electrical instrumentation. The focus of this course will be on how electrical instrumentation is used in the water/wastewater industry. The course will cover basic electronic, electrical, and control systems used for pressure, temperature, level, and flow measurements needed for process control. Electrical safety, process and instrumentation diagrams, and other instrumentation for automation and process control will be discussed.
Schedule Description: This is an introductory course in electrical instrumentation. The focus of this course will be on how electrical instrumentation is used in the water/wastewater industry.
TOP Code: 0958.00
Equate: Course not offered at CHC.

Rationale: This introductory course is designed to provide a basic understanding of electrical instrumentation to a student that is new to the field.
Effective: Fall 2020

COURSE MODIFICATION
Changes to the 2018-2019 College Catalog

COURSE ID	COURSE TITLE
ART 103	ART APPRECIATION

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: ART 103 at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 124A	BEGINNING DRAWING

Departmental Advisory: ENGL 101 or ENGL 101H
Catalog Description: The course is a progressive study of form, space, and concept employing a wide range of subject matter and traditional drawing media. Instruction focuses on perceptually based drawing, observational abilities and creative responses to traditional drawing materials and subject matter. Topics include the theory and analysis of perspective in two- and three-dimensional composition such as the various means of representing three-dimensional forms in space through aerial and linear perspective.

Schedule Description: The course is a progressive study of form, space, and concept employing a wide range of subject matter and traditional drawing media. Instruction focuses on perceptually based drawing, observational abilities and creative responses to traditional drawing materials and subject matter. Topics include the theory and analysis of perspective in two- and three-dimensional composition such as the various means of representing three-dimensional forms in space through aerial and linear perspective.

Equate: ART 124 at CHC.
Rationale: Updating Departmental Advisory, SLOs, and removing formerly note from course descriptions.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 124B	INTERMEDIATE DRAWING

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: ART 125 at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 124C	ADVANCED DRAWING

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 126A	BEGINNING PAINTING

Departmental Advisory: ENGL 101 or ENGL 101H
Catalog Description: The course is a progressive study of the fundamentals of painting and painting materials including techniques of composition, color theory, brushwork, and technique, as well as creative responses to materials and subject matter. Topics include the appropriate use of traditional color theory with artistic brush application on prepared surfaces.
Schedule Description: The course is a progressive study of the fundamentals of painting and painting materials including techniques of composition, color theory, brushwork, and technique, as well as creative responses to materials and subject matter. Topics include the appropriate use of traditional color theory with artistic brush application on prepared surfaces.
Equate: ART 126 at CHC.
Rationale: Updating Departmental Advisory, SLOs, and removing formerly note from course descriptions.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 126B	INTERMEDIATE PAINTING

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: ART 226 at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 126C	ADVANCED PAINTING

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 132A	BEGINNING LIFE DRAWING

Departmental Advisory: ENGL 101 or ENGL 101H
Catalog Description: The course is an introduction to drawing the human figure and anatomy from observation using a wide variety of drawing media and techniques. Topics include an introduction to human anatomy, contour, proportions, gesture, and the historical and contemporary roles of figure drawing in the visual arts. Students in this course will learn both descriptive and interpretive approaches to drawing the figure. Drawings are based on a live nude model.

Schedule Description: The course is an introduction to drawing the human figure and anatomy from observation using a wide variety of drawing media and techniques. Topics include an introduction to human anatomy, contour, proportions, gesture, and the historical and contemporary roles of figure drawing in the visual arts. Students in this course will learn both descriptive and interpretive approaches to drawing the figure. Drawings are based on a live nude model.

Equate: ART 132 at CHC.
Rationale: Updating Departmental Advisory, SLOs, and removing formerly note from course descriptions.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 132B	INTERMEDIATE LIFE DRAWING

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: ART 232 at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 132C	ADVANCED LIFE DRAWING

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 175A	BEGINNING SCULPTURE

Departmental Advisory: ENGL 101 or ENGL 101H
Catalog Description: This course is an introduction to three-dimensional sculptural principles, techniques, and concepts utilizing a wide range of materials and practices. Various sculpture methods are practiced with attention to creative self-expression and historical context.

Schedule Description: This course is an introduction to three-dimensional sculptural principles, techniques, and concepts utilizing a wide range of materials and practices. Various sculpture methods are practiced with attention to creative self-expression and historical context.

Equate: ART 175 at CHC.

Rationale: Updating Departmental Advisory, SLOs, and removing formerly note from course descriptions.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 175B	INTERMEDIATE SCULPTURE

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: ART 275 at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 175C	ADVANCED SCULPTURE

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 212A	BEGINNING CERAMICS

Departmental Advisory: ENGL 101 or ENGL 101H
Catalog Description: This course is an introduction to ceramics materials, concepts, and processes including basic design principles, creative development, hand-building, throwing, glaze techniques, firing and ceramic terminology. The course covers aesthetics and creative development of clay objects examining historical, contemporary, and personal modes of expression across cultures.
Schedule Description: This course is an introduction to ceramics materials, concepts, and processes including basic design principles, creative development, hand-building, throwing, glaze techniques, firing and ceramic terminology. The course covers aesthetics and creative development of clay objects examining historical, contemporary, and personal modes of expression across cultures.
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory, SLOs, and removing formerly note from course descriptions.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 212B	INTERMEDIATE CERAMICS

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 212C	INTERMEDIATE/ADVANCED CERAMICS

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 212D	ADVANCED CERAMICS

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 240A	BEGINNING GLASSBLOWING

Departmental Advisory: ENGL 101 or ENGL 101H
Catalog Description: This course is a beginning study of glass working techniques, including designing and producing vessel and sculptural forms in hot glass. Emphasis is on exploration of color, hot applications, teamwork, repeatable forms, sandblasting, cold working/fabrications, and non-conventional methods.

Schedule Description: This course is a beginning study of glass working techniques, including designing and producing vessel and sculptural forms in hot glass. Emphasis is on exploration of color, repeatable forms, sandblasting, and non-conventional methods.

Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory, SLOs, and removing formerly note from course descriptions.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 240B	INTERMEDIATE GLASSBLOWING

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 240C	INTERMEDIATE/ADVANCED GLASSBLOWING

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 240D	ADVANCED GLASSBLOWING

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 270A	BEGINNING DESIGN IN GLASS

Departmental Advisory: ENGL 101 or ENGL 101H
Catalog Description: This course is a study of beginning glass-working techniques. Topics include producing functional, decorative, and sculptural forms in kiln-fired glass; composition in two dimensions using fusion/lamination of colored glass elements; and lampworked beads.
Schedule Description: This course is a study of beginning glass-working techniques. Topics include kiln-fired glass, stain glass, three dimensional glass casting and basic glass bead making.
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory, SLOs, and removing formerly note from course descriptions.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 270B	INTERMEDIATE DESIGN IN GLASS

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 270C	INTERMEDIATE/ADVANCED DESIGN IN GLASS

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
ART 270D	ADVANCED DESIGN IN GLASS

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2020

COURSE ID	COURSE TITLE
AUTO 050	AUTOMOTIVE BRAKES

Catalog Description: This course is based on National Automotive Technicians Education Foundation (NATEF) standards and is designed for students and current technicians to gain knowledge and skills in automotive brake (standard and antilock) systems. Topics include, but are not limited to, disc, drum, hydraulics, power boosters, and traction control with emphasis on diagnosing, troubleshooting, repairing, replacing, and adjusting. This course may be used in preparation for the Automotive Service Excellence (ASE) National Test A-5.

Equate: Course not offered at CHC.

Rationale: Updating catalog description and SLOs.

Effective: Fall 2020

COURSE ID	COURSE TITLE
AUTO 084	GENERAL AUTOMOTIVE TECHNOLOGY

Catalog Description: This course covers general theory, principles, and service procedures relating to an introduction to automotive systems and maintenance with emphasis on component identification, basic functions, minor maintenance, and service.

Schedule Description: This course covers general theory, principles, and service procedures relating to an introduction to automotive systems and maintenance with emphasis on component identification, basic functions, minor maintenance, and service.

Equate: Course not offered at CHC.

Rationale: Updating course descriptions and SLOs.

Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 021	HEAVY-DUTY DIESEL ENGINES

Course ID: HMDT 021

Course Title: Heavy-Duty Truck Engines

Catalog Description: This course covers theory and practical shop work in the repair, operation, and maintenance of heavy-duty industrial truck engines and fuel injection systems including general troubleshooting and diagnostic testing. This course may be used in preparation for the Automotive Service Excellence (ASE) National Test. (Formerly DIESEL 021)

Schedule Description: This course covers theory and practical shop work in the repair, operation, and maintenance of heavy-duty and medium-duty truck engines and fuel injection systems. (Formerly DIESEL 021)

Equate: Course not offered at CHC.

Rationale: Updating department from DIESEL to HMDT.

Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 022	HEAVY-DUTY TRUCK BRAKES

Course ID: HMDT 022
Catalog Description: This course covers theory and practical shop work in the construction, operation, and repair of heavy-duty truck brake systems and components including principles of hydraulic and pneumatic brake systems, anti-lock, and computer controlled braking systems used in today's modern heavy-duty trucks and busses. (Formerly DIESEL 022)
Schedule Description: This course covers theory and practical shop work in the construction, operation, and repair of heavy-duty truck brake systems and components including principles of hydraulic and pneumatic brake systems, anti-lock, and computer controlled braking systems used in today's modern heavy-duty trucks and busses. (Formerly DIESEL 022)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 023	HEAVY-DUTY TRUCK SUSPENSION AND STEERING

Course ID: HMDT 023
Catalog Description: This course covers theory and practical shop work in the construction, operation, and repair of heavy-duty truck suspension and steering components including principles of hydraulic and pneumatic steering and suspension systems. (Formerly DIESEL 023)
Schedule Description: This course covers theory and practical shop work in the construction, operation, and repair of heavy-duty truck suspension and steering components including principles of hydraulic and pneumatic steering and suspension systems. (Formerly DIESEL 023)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 024	ADVANCED HEAVY-DUTY DIESEL TRUCK ENGINES

Course ID: HMDT 024
Course Title: Advanced Heavy-Duty Truck Engines
Prerequisite: HMDT 021
Catalog Description: This course is an advanced engine rebuilds class that covers theory and practical shop work in the repair, operation, and maintenance of various heavy-duty truck engines. Topics include general troubleshooting and diagnostic testing of engine components and systems found in most engines from a variety of engine manufacturers. This course may be used in preparation for the Automotive Service Excellence (ASE) National Test. (Formerly DIESEL 024)
Schedule Description: This course is an advanced engine rebuilds class that covers theory and practical shop work in the repair, operation, and maintenance of various heavy-duty diesel engines. (Formerly DIESEL 024)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.

Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 026	COMPUTER CONTROLLED DIESEL ENGINES

Course ID: HMDT 026
Course Title: Computer Controlled Truck Engines
Prerequisite: HMDT 064 or AUTO 064
Catalog Description: This course covers theory and practical shop work in the repair, operation, and maintenance of computer controlled truck engines. Topics include general troubleshooting and diagnostics using assorted electronic and computerized test equipment on operable computer controlled diesel engines. (Formerly DIESEL 026)
Schedule Description: This course covers theory and practical shop work in the repair, operation, and maintenance of computer controlled diesel engines. (Formerly DIESEL 026)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 028	HEAVY-DUTY TRUCK SYSTEMS

Prerequisite: HMDT 064 or AUTO 064
Catalog Description: This course covers theory and practical shop work in maintenance, air conditioning, Antilock Brake System (ABS), computers, and operations of the heavy-duty truck and bus systems. Course is designed to provide students the needed skills and knowledge to perform advanced level labor tasks in the heavy-duty truck and bus service industry. (Formerly DIESEL 028)
Schedule Description: This course covers theory and practical shop work in maintenance, air conditioning, Antilock Brake System (ABS), computers, and operations of the heavy-duty truck and bus systems. (Formerly DIESEL 028)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 035	HEAVY-DUTY VEHICLE AUTOMATIC TRANSMISSIONS

Course ID: HMDT 035
Catalog Description: This course provides theory and hands-on experience with heavy- and medium-duty automatic transmission operation, construction, service and overhaul procedures. (Formerly DIESEL 035)
Schedule Description: This course provides theory and hands-on experience with heavy- and medium-duty transmission operation, construction, service and overhaul procedures. (Formerly DIESEL 035)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 064	AUTO/TRUCK ELECTRICAL SYSTEMS

Course ID: HMDT 064
Catalog Description: This course covers basic electrical theory, use of meters, test equipment, wiring diagrams, diagnosis and repair/replacement of major electrical components of automobiles and trucks. Emphasis is placed on diagnosis of starting systems, charging systems, and electrical circuits such as lights and batteries. (Formerly DIESEL 064)
Schedule Description: This course covers basic electrical theory, use of meters, test equipment, wiring diagrams, diagnosis and repair/replacement of major electrical components of automobiles and trucks. (Formerly DIESEL 064)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 098	DIESEL WORK EXPERIENCE

Course ID: HMDT 098
Course Title: Heavy/Medium Duty Truck Work Experience
Catalog Description: Supervised training, in the form of on the job employment that will enhance the student's knowledge in the selected field of study. The student's major and job must match. For paid work, 75 hours = 1 unit; for volunteer work, 60 hours = 1 unit. Students may earn a total of 16 units toward graduation in Work Experience 098 courses. See department for specific guidelines. (Formerly DIESEL 098)
Schedule Description: Supervised training, in the form of on the job employment that will enhance the student's knowledge in the selected field of study. The student's major and job must match. For paid work, 75 hours = 1 unit; for volunteer work, 60 hours = 1 unit. Students may earn a total of 16 units toward graduation in Work Experience 098 courses. See department for specific guidelines. (Formerly DIESEL 098)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 621	HEAVY-DUTY DIESEL ENGINES

Course ID: HMDT 621
Course Title: Heavy-Duty Truck Engines
Catalog Description: This noncredit course covers theory and practical shop work in the repair, operation, and maintenance of heavy-duty industrial truck engines and fuel injection systems including general troubleshooting and diagnostic testing. This course may be used in preparation for the Automotive Service Excellence (ASE) National Test. (Formerly DIESEL 621)
Schedule Description: This noncredit course covers theory and practical shop work in the repair, operation, and maintenance of heavy-duty industrial diesel engines and fuel injection systems. (Formerly DIESEL 621)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 622	HEAVY-DUTY TRUCK BRAKES

Course ID: HMDT 622
Catalog Description: This noncredit course covers theory and practical shop work in the construction, operation, and repair of heavy-duty truck brake systems and components including principles of hydraulic and pneumatic brake systems, anti-lock, and computer controlled braking systems used in today's modern heavy-duty diesel trucks and busses. (Formerly DIESEL 622)
Schedule Description: This noncredit course covers theory and practical shop work in the construction, operation, and repair of heavy-duty truck brake systems and components including principles of hydraulic and pneumatic brake systems, anti-lock, and computer controlled braking systems used in today's modern heavy-duty diesel trucks and busses. (Formerly DIESEL 622)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 623	HEAVY-DUTY TRUCK SUSPENSION AND STEERING

Course ID: HMDT 623
Catalog Description: This noncredit course covers theory and practical shop work in the construction, operation, and repair of heavy-duty truck suspension and steering components including principles of hydraulic and pneumatic steering and suspension systems. (Formerly DIESEL 623)
Schedule Description: This noncredit course covers theory and practical shop work in the construction, operation, and repair of heavy-duty truck suspension and steering components including principles of hydraulic and pneumatic steering and suspension systems. (Formerly DIESEL 623)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 624	ADVANCED HEAVY-DUTY DIESEL ENGINES

Course ID: HMDT 624
Course Title: Advanced Heavy-Duty Truck Engines
Prerequisite: HMDT 621
Catalog Description: This noncredit course is an advanced engine rebuilds class that covers theory and practical shop work in the repair, operation, and maintenance of various heavy-duty truck engines. Topics include general troubleshooting and diagnostic testing of engine components and systems found in most engines from a variety of engine manufacturers. This course may be used in preparation for the Automotive Service Excellence (ASE) National Test. (Formerly DIESEL 624)
Schedule Description: This noncredit course is an advanced engine rebuilds class that covers theory and practical shop work in the repair, operation, and maintenance of various heavy-duty diesel engines. (Formerly DIESEL 624)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.

Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 626	COMPUTER CONTROLLED DIESEL ENGINES

Course ID: **HMDT 626**
Course Title: Computer Controlled Truck Engines
Hours: 64-72
Lecture: 2 contact hour(s) per week
32 - 36 contact hours per semester
Laboratory: 6 contact hour(s) per week
96 - 108 contact hours per semester
Prerequisite: HMDT 664
Catalog Description: This noncredit course covers theory and practical shop work in the repair, operation, and maintenance of computer controlled truck engines. Topics include general troubleshooting and diagnostics using assorted electronic and computerized test equipment on operable computer controlled diesel engines. (Formerly DIESEL 626)
Schedule Description: This noncredit course covers theory and practical shop work in the repair, operation, and maintenance of computer controlled diesel engines. (Formerly DIESEL 626)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 628	HEAVY-DUTY TRUCK SYSTEMS

Course ID: **HMDT 628**
Prerequisite: HMDT 664
Catalog Description: This noncredit course covers theory and practical shop work in maintenance, air conditioning, Antilock Brake System (ABS), computers, and operations of the heavy-duty truck and bus systems. Course is designed to provide students the needed skills and knowledge to perform advanced level labor tasks in the heavy-duty truck and bus service industry. (Formerly DIESEL 628)
Schedule Description: This noncredit course covers theory and practical shop work in maintenance, air conditioning, Antilock Brake System (ABS), computers, and operations of the heavy-duty truck and bus systems. (Formerly DIESEL 628)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 634	DIESEL ALTERNATIVE FUELS

Course ID: HMDT 634
Course Title: Heavy/Medium Duty Truck Alternative Fuels
Catalog Description: This noncredit course provides theory and hands-on experience in the operation, service, inspection, and maintenance of compressed natural gas (CNG) vehicle systems. This course prepares students for the ASE Alternate Fuels Test (F-1). (Formerly DIESEL 634)
Schedule Description: This noncredit course provides theory and hands-on experience in the operation, service, inspection, and maintenance of compressed natural gas (CNG) vehicle systems. This course prepares students for the ASE Alternate Fuels Test (F-1). (Formerly DIESEL 634)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 635	HEAVY-DUTY VEHICLE AUTOMATIC TRANSMISSIONS

Course ID: HMDT 635
Catalog Description: This noncredit course provides theory and hands-on experience with heavy - and medium - duty automatic transmission operation, construction, service and overhaul procedures. (Formerly DIESEL 635)
Schedule Description: This noncredit course provides theory and hands-on experience with heavy - and medium - duty transmission operation, construction, service and overhaul procedures. (Formerly DIESEL 635)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
DIESEL 664	AUTO/TRUCK ELECTRICAL SYSTEMS

Catalog Description: This noncredit course covers basic electrical theory, use of meters, test equipment, wiring diagrams, diagnosis and repair/replacement of major electrical components of automobiles and trucks. Emphasis is placed on diagnosis of starting systems, charging systems, and electrical circuits such as lights and batteries. (Formerly DIESEL 664)
Schedule Description: This noncredit course covers basic electrical theory, use of meters, test equipment, wiring diagrams, diagnosis and repair/replacement of major electrical components of automobiles and trucks. (Formerly DIESEL 664)
Equate: Course not offered at CHC.
Rationale: Updating department from DIESEL to HMDT.
Effective: Fall 2020

COURSE ID	COURSE TITLE
HIST 100	UNITED STATES HISTORY TO 1877

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: HIST 100 at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2021

COURSE ID	COURSE TITLE
HIST 100H	UNITED STATES HISTORY TO 1877 - HONORS

Prerequisite: ENGL 101 or ENGL 101H
Equate: HIST 100H at CHC.
Rationale: Updating Prerequisite and SLOs.
Effective: Fall 2021

COURSE ID	COURSE TITLE
HIST 101	UNITED STATES HISTORY: 1865 TO PRESENT

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: HIST 101 at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2021

COURSE ID	COURSE TITLE
HIST 101H	UNITED STATES HISTORY: 1865 TO PRESENT - HONORS

Prerequisite: ENGL 101 or ENGL 101H
Equate: HIST 101H at CHC.
Rationale: Updating Prerequisite and SLOs.
Effective: Fall 2021

COURSE ID	COURSE TITLE
HIST 107	THE UNITED STATES AND THE NORTH AMERICAN INDIANS

Course Title: Native American History
Departmental Advisory: ENGL 101 or ENGL 101H
Equate: HIST 107 and ANTHRO 107 at CHC.
Rationale: Updating Departmental Advisory, SLOs, and title.
Effective: Fall 2021

COURSE ID	COURSE TITLE
HIST 137	RACIAL AND ETHNIC GROUPS IN UNITED STATES HISTORY

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2021

COURSE ID	COURSE TITLE
HIST 138	AFRICAN-AMERICAN HISTORY TO 1877

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2021

COURSE ID	COURSE TITLE
HIST 139	AFRICAN-AMERICAN HISTORY 1877 TO PRESENT

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2021

COURSE ID	COURSE TITLE
HIST 140	CHICANO HISTORY

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2021

COURSE ID	COURSE TITLE
HIST 145	HISTORY OF CALIFORNIA

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: HIST 145 at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2021

COURSE ID	COURSE TITLE
HIST 150	INTRODUCTION TO LATIN AMERICAN HISTORY

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: HIST 150 at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2021

COURSE ID	COURSE TITLE
HIST 170	WORLD HISTORY TO 1500

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: HIST 170 at CHC.
Rationale: Updating Departmental Advisory and SLOs. Updating to align with C-ID.
Effective: Fall 2021

COURSE ID	COURSE TITLE
HIST 171	WORLD HISTORY SINCE 1500

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: HIST 171 at CHC.
Rationale: Updating Departmental Advisory and SLOs.
Effective: Fall 2021

COURSE ID	COURSE TITLE
HIST 176	COMPARATIVE HISTORY OF GENOCIDE AND WAR CRIMES

Prerequisite: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating prerequisite and SLOs.
Effective: Fall 2021

COURSE ID	COURSE TITLE
WST 036	WATER UTILITY MANAGEMENT

Prerequisite: WST 092 or WST 062 or WST 072 or WST 082
Corequisite: WST 092 or WST 062 or WST 072 or WST 082
Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Content review and updating requisites and advisories.
Effective: Fall 2020

COURSE DELETION

CHEM 222 CHEM 223 FN 067

Rationale: Courses are no longer offered.
Effective: Fall 2020

DISTANCE EDUCATION

ART 103	HIST 100*	HIST 101*	HIST 107*
HIST 107H*	HIST 137*	HIST 138*	HIST 139*
HIST 140*	HIST 140H*	HIST 145*	HIST 145H*
HIST 150*	HIST 170*	HIST 171*	HIST 176*
WST 036	WST 037	WST 075	WST 086

Rationale: **100% ONLINE**

One of the planning themes of San Bernardino Valley College (SBVC) is access. For career technical courses, the issue of scheduling is crucial. Students working the night shift can only take class in the morning while those working traditional day schedules can only take evening classes. Given these variables and difficult schedules, students need the flexibility of time that an online class affords. An asynchronous online class allows students to study when their schedules allow and where they have the space and materials to do so effectively. The online delivery method of these courses supports the mission of SBVC by providing access to education to a diverse community of learners who find themselves in a community with complicated lives and difficult and demanding schedules and responsibilities.

Effective: Fall 2020 or *Fall 2021

CERTIFICATE MODIFICATION

FOOD SERVICE CERTIFICATE

The Food Service Certificate is designed for students interested in employment at commercial restaurants, institutions, health care facilities, school food services, and related food service industries.

REQUIRED COURSES:		Units
BUSAD 100	Introduction to Business	3
CULART 101	Introduction to Hospitality and Customer Service	3
CULART 160	Introduction to Foods	3
CULART 161	Quantity Food Preparation	3
CULART 201	Management of Human Resources in Hospitality	3
CULART 225	Sanitation and Safety	3
CULART 240	Procurement, Purchasing and Selection	3
CULART 250	Food, Wine and Beverage Service Concepts	3
CULART 275	Food, Beverage and Labor Cost Control	3
Total Units		27

This is a Gainful Employment Program

Rationale: Increasing units to CULART 225 from 1 to 3.
Effective: Fall 2020

CERTIFICATE MODIFICATION

HEAVY/MEDIUM DUTY TRUCK ENGINE AND FUEL INJECTION TECHNOLOGY CERTIFICATE

The Heavy/Medium Duty Truck Engine and Fuel Injection Technology certificate offers students high technology training and skills that may be utilized for immediate employment after certification completion. Students will receive training in various subjects including repair, operation and maintenance of heavy-duty industrial diesel engines and computer controlled diesel engines. The certificate will also cover basic electrical theory, use of meters, test equipment, and wiring diagrams. The certificate also covers general troubleshooting and diagnostic testing. The certificate may also be used in preparation for the Automotive Service Excellence (ASE) National Test.

REQUIRED COURSES:		Units
HMDT 021	Heavy-Duty Truck Engines	4
HMDT 024	Advanced Heavy-Duty Truck Engines	4
HMDT 028	Heavy-Duty Truck Systems	4
HMDT 034	Diesel Alternative Fuels	4
HMDT 064	Auto/Truck Electrical Systems	4
Total Units		20

This is a Gainful Employment Program

Rationale: Formerly Diesel Engine and Fuel Injection Technology. Changing department from DIESEL to HMDT.
Effective: Fall 2020

CERTIFICATE MODIFICATION

HEAVY/MEDIUM DUTY TRUCK ENGINE AND FUEL INJECTION TECHNOLOGY NONCREDIT CERTIFICATE

The Heavy/Medium Duty Truck Engine and Fuel Injection Technology noncredit certificate offers students high technology training and skills that may be utilized for immediate employment after certification completion. Students will receive training in various subjects including repair, operation and maintenance of heavy-duty industrial diesel engines and computer controlled diesel engines. The certificate will also cover basic electrical theory, use of meters, test equipment, and wiring diagrams. The certificate also covers general troubleshooting and diagnostic testing. The certificate may also be used in preparation for the Automotive Service Excellence (ASE) National Test.

REQUIRED COURSES:		Hours
HMDT 621	Heavy-Duty Truck Engines	96 - 108
HMDT 624	Advanced Heavy-Duty Truck Engines	96 - 108
HMDT 628	Heavy-Duty Truck Systems	96 - 108
HMDT 634	Heavy/Medium Duty Truck Alternative Fuels	96 - 108
HMDT 664	Auto/Truck Electrical Systems	96 - 108
Total Hours		480 - 540

Rationale: Formerly Diesel Engine and Fuel Injection Technology. Changing department from DIESEL to HMDT.

Effective: Fall 2020

CERTIFICATE MODIFICATION

HEAVY/MEDIUM DUTY TRUCK TECHNOLOGY CERTIFICATE

This certificate is designed to prepare students for entry-level positions for the repair and maintenance of heavy and medium duty engines in trucks, locomotives, heavy vehicles, and mobile heavy-duty equipment.

REQUIRED COURSES:		Units
HMDT 021	Heavy-Duty Truck Engines	4
HMDT 022	Heavy-Duty Truck Brakes	4
HMDT 023	Heavy-Duty Truck Suspension and Steering	4
HMDT 024	Advanced Heavy-Duty Truck Engines	4
HMDT 026	Computer Controlled Truck Engines	4
HMDT 028	Heavy-Duty Truck Systems	4
HMDT 064	Auto/Truck Electrical Systems	4
or		
AUTO 064	Auto/Truck Electrical Systems	4
RECOMMENDED COURSE:		Units
DIESEL 098	Diesel Work Experience	1 - 4
Total Units		28

Rationale: Formerly Heavy/Medium Duty Diesel Truck Technology. Changing department from DIESEL to HMDT.

Effective: Fall 2020

CERTIFICATE MODIFICATION

WATER SUPPLY TECHNOLOGY CERTIFICATE

The Water Supply Technology Certificate is designed to prepare students with the necessary knowledge and skills to obtain entry-level employment in the water supply, delivery, and treatment operations. [The Water Supply Technology Certificate should not be confused with certification issued by the State Water Resources Control Board, California Water Environment Association (CWEA), or the American Water Works Association (AWWA). Certification by the State of California requires the qualified individual to: 1) pass an examination administered by the State Water Resources Control Board, California Water Environment Association (CWEA), or American Water Works Association (AWWA); 2) meet the experience and/or educational minimum requirements; 3) and, submit a certification application with the applicable fee.

Required Courses:		Units
CIT 031	Business English	3
WST 075	Water/Wastewater Chemistry and Analysis	4

Required Mathematics Courses: (Choose One)		Units
WST 052	Water Technology Math or	3
WST 053	Wastewater Technology Math	3

Choose 6 courses from the list below: (18 Units)		Units
WST 031	Water Use Efficiency Practitioner I	3
WST 034	Introduction to Water Resource Management	3
WST 037	Environmental Laws and Regulations	3
WST 038	Geographic Information Systems (GIS) in Water Resources	3
WST 045	Backflow Prevention Devices	3
WST 048	Cross-Connection Control	3
WST 061	Water Distribution I	3
WST 062	Water Distribution II	3
WST 071	Water Treatment I	3
WST 072	Water Treatment II	3
WST 081	Wastewater Collection I	3
WST 082	Wastewater Collection II	3
WST 086	Electrical Instrumentation for Water and Wastewater Operations	3
WST 091	Wastewater Treatment I	3
WST 092	Wastewater Treatment II	3

Recommended Courses:		Units
CIT 101	Introduction to Computer Literacy	3
WST 098	Water Supply Technology Work Experience	1 - 4

Total Units		28
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Rationale: Adding WST 034, WST 037 and WST 086. Recalculating units.
Effective: Fall 2020

NEW DEGREE

HISTORY ASSOCIATE OF ARTS TRANSFER DEGREE (AA-T)

Historians critically evaluate the causes and significance of events in the past to better understand the individuals, ideas, actions, and events that have shaped our present. The work of historians promotes a better understanding of cultures and societies from the past. While the study of history is valuable in its own right, it also serves as a useful preparation for careers in law, archival work, public service, education, journalism, and business.

This history degree includes foundational coursework in United States History and World History, with additional coursework in specialized history courses and/or introductory social science courses. Students will be prepared to successfully complete upper division coursework in history, and related disciplines, having completed this history degree. Students should consult with a counselor to determine whether this degree is the best option for their transfer goals.

The Associate in Arts for Transfer (AA-T) or the Associate in Science for Transfer (AS-T) is intended for students who plan to complete a bachelor's degree in a similar major at a CSU campus. Students completing these degrees (AA-T or AS-T) are guaranteed admission to the CSU system, but not to a particular campus or major. In order to earn this History AA-T degree, students must:

- completion of the following major requirements with grades of C or better;
- completion of a minimum of 60 CSU transferable semester units with a grade point average of at least 2.0; and
- certified completion of the CSU General Education-Breadth (CSUGE) or Intersegmental General Education Transfer Curriculum (IGETC) for CSU, which requires a minimum of 39 units.

It is highly recommended that students complete courses that satisfy the U.S. History, Constitution, and American Ideals requirement as part of CSUGE or IGETC before transferring to a CSU.

Students planning to transfer to a four-year institution and major in History should consult with a counselor regarding the transfer process and lower division requirements.

REQUIRED CORE COURSES: (6 Units)

HIST 100	United States History to 1877	3
	or	
HIST 100H	United States History to 1877 - Honors	3
HIST 101	United States History: 1865 to Present	3
	or	
HIST 101H	United States History: 1865 to Present - Honors	3

LIST A: Select Two (6 Units)

HIST 170	World History to 1500	3
HIST 171	World History Since 1500	3

LIST B: Select one course from Area 1 and Area 2 (6 Units)

Area 1: (3 Units)

HIST 137	Racial and Ethnic Groups in United States History	3
HIST 138	African-American History to 1877	3
HIST 139	African-American History 1877 to Present	3
HIST 140	Chicano History	3
	or	

HIST 140H	Chicano History - Honors	3
HIST 150	Introduction to Latin American History	3
LIST B: Area 2: (3 Units)		Units
HIST 145	History of California	3
or		
HIST 145H	History of California - Honors	3
Major Total:		18
Total Units that may be Double-Counted:		15
General Education (CSU-GE or IGETC) Units:		37-39
Elective (CSU Transferrable) Units:		18-20
Total Units		60

Rationale: New History transfer degree.
Effective: Fall 2021

DEGREE MODIFICATION

HEAVY/MEDIUM DUTY DIESEL TRUCK TECHNOLOGY ASSOCIATE OF SCIENCE DEGREE

The Heavy/Medium Duty Truck Technology degree prepares the students to seek employment in maintenance and repair of heavy/medium duty trucks at beginning level and can move to advanced level after some experience.

REQUIRED COURSES:		Units
CIT 101	Introduction to Computer Literacy	3
HMDT 021	Heavy-Duty Truck Engines	4
HMDT 022	Heavy-Duty Truck Brakes	4
HMDT 023	Heavy-Duty Truck Suspension and Steering	4
HMDT 024	Advanced Heavy-Duty Truck Engines	4
HMDT 026	Computer Controlled Truck Engines	4
HMDT 028	Heavy-Duty Truck Systems	4
HMDT 064	Auto/Truck Electrical Systems	4
or		
AUTO 064	Auto/Truck Electrical Systems	4
RECOMMENDED COURSES:		Units
DIESEL 098	Diesel Work Experience	1 - 4
WELD 010	Introduction to Welding	2
Total Units		31

Rationale: Updating from DIESEL to HMDT.
Effective: Fall 2020

DEGREE MODIFICATION

WATER TECHNOLOGY ASSOCIATE OF SCIENCE DEGREE

The Water Supply Technology Program is designed to serve students who are employed or interested in employment in water/wastewater occupations. The program provides technical classes in water distribution, water treatment, wastewater collection, and wastewater treatment. The courses prepare students to upgrade their skills and/or prepare them for certification examinations from the California State Water Resource Control Board, the American Water Works Association, and the California Water Environment Association. The certificate program is designed to prepare students for entry level jobs in water treatment, water distribution, and wastewater reclamation industries. The associate of science degree graduates often work in city, county, or state agencies in positions such as plant operator, engineering technician, surface water manager, environmental laboratory coordinator, and industrial pre-treatment coordinator.

To graduate with a specialization in Water Technology, students must complete the following required courses in addition to the general breadth requirements for Associate of Science degree (total = 60 units).

Required Courses:		Units
WST 034	Introduction to Water Resource Management	3
WST 037	Environmental Laws and Regulations	3
WST 075	Water/Wastewater Chemistry and Analysis	4
Choose 5 courses from the list below: (15 Units)		Units
WST 031	Water Use Efficiency Practitioner I	3
WST 036	Water Utility Management	3
WST 038	Geographic Information Systems (GIS) in Water Resources	3
WST 045	Backflow Prevention Devices	3
WST 048	Cross-Connection Control	3
WST 061	Water Distribution I	3
WST 062	Water Distribution II	3
WST 071	Water Treatment I	3
WST 072	Water Treatment II	3
WST 081	Wastewater Collection I	3
WST 082	Wastewater Collection II	3
WST 086	Electrical Instrumentation for Water and Wastewater Operations	3
WST 091	Wastewater Treatment I	3
WST 092	Wastewater Treatment II	3
Recommended Courses:		Units
CIT 101	Introduction to Computer Literacy	3
WST 098	Water Supply Technology Work Experience	1 - 4
Total Units		25

Rationale: Adding WST 034, WST 037 and WST 086. Recalculating units.
Effective: Fall 2020

COURSE CORRECTION

Correction to the 2020-2021 College Catalog

Course ID: ANTHRO 109
TOP Code: 2202.00
Rationale: Updating TOP Code from 1002.00 to 2202.00
Previous Board Approval: November 14, 2019
Effective: Fall 2020

COURSE CORRECTION

Correction to the 2020-2021 College Catalog

Course ID: ANTHRO 110
Catalog Description: This course introduces the study of beliefs and practices, past and present, associated with magic, witchcraft, and religion. Topics examined include ritual, symbolism, altered states of consciousness, and healing, as well as syncretism, change, and the social roles of these beliefs and practices. This course is also offered as RELIG 110.
Schedule Description: This course introduces the study of beliefs and practices, past and present, associated with magic, witchcraft, and religion. Topics examined include ritual, symbolism, altered states of consciousness, and healing, as well as syncretism, change, and the social roles of these beliefs and practices. This course is also offered as RELIG 110.
Rationale: Updating course descriptions to add information about RELIG 110.
Previous Board Approval: November 14, 2019
Effective: Fall 2020

COURSE CORRECTION

Correction to the 2020-2021 College Catalog

Course ID: FN 066
Corequisite: None
Rationale: Removing FN 167 as corequisite.
Previous Board Approval: December 12, 2019
Effective: Fall 2020

CERTIFICATE CORRECTION

Correction to the 2020-2021 Catalog

CHILD DEVELOPMENT - MASTER TEACHER CERTIFICATE OF ACHIEVEMENT

The Master Teacher Certificate is designed to prepare students to supervise, mentor and assist other teachers and aides in a preschool or childcare and education setting. The Master Teacher Certificate requires 37 CD units which includes six specialization units and 4 units of CD Practicum/ Field Work experience with children preschool-12 years of age plus a minimum of 16 general education units. General Education units need to come from the each of the following categories and meet Valley College GE requirements: English, Social and Behavioral Sciences, Humanities and Math or Science.

This Certificate meets the course and unit requirement for the Master Teacher Permit through the California Commission on Teacher Credentialing. Please note that students must also meet the experience requirement of 350 days of 3+ hours per day within 4 years.

Required Courses:

CD 105 Child Growth and Development

Units

3

	or		
CD 105H	Child Growth and Development-Honors		3
CD 111	Observation and Assessment in Child Development		3
CD 113	Principles and Practices of Teaching Young Children		3
CD 114	Introduction to Curriculum		3
CD 115	Health, Safety and Nutrition		3
CD 126	Child, Family, and the Community		3
CD 127	Guidance of Children		3
CD 138	Teaching in a Diverse Society		3
CD 270	Adult Supervision and Mentoring in Early Care and Education		3
Required Child Development Specialization Courses-			
Choose six (6) units from one specialization below:			
Creative Curriculum Specialization:			Units
CD 130	Creative Music and Movement for Children		3
CD 133	Creative Science and Math Activities for Children		3
CD 134	Language, Listening and Literature for Children		3
CD 136	Creative Art Experiences for Children		3
CD 137	Play and Materials for Children		3
Guidance Specialization:			Units
CD 101	Parent-Child Interaction		3
CD 127	Guidance of Children		3
Infant/Toddler Specialization:			Units
CD 185	Infant/Toddler Growth and Development		3
CD 186	Infant and Toddler Curriculum		3
School-Age Specialization:			Units
CD 060	Understanding School-Age Children		3
CD 061	Activities for School-Age Children		3
Special Needs Specialization:			Units
CD 244	Children with Special Needs		3
CD 245	Early Intervention and Inclusion		3
Experience Working with Children:			Units
Choose one (1) course			
CD 205	Child Development Practicum / Field Experience		4
CD 210	Infant and Toddler Practicum		4
General Education Requirements: Students must take one course in each of the four general education categories below to meet requirements for the Master Teacher Permit (16 units minimum)			
Arts and Humanities:			Units
ASL 109	American Sign Language I		4
ART 103	Art Appreciation		3
MUS 100	Music Appreciation		3
SPAN 101	College Spanish I		5
or			
SPAN 101H	College Spanish I - Honors		5
English Language Communication:			Units
ENGL 101	Freshman Composition		4
or			
ENGL 101H	Freshman Composition-Honors		4
Natural Science or Mathematics:			Units
BIOL 100	General Biology		4
MATH 095	Intermediate Algebra		4

	or		
MATH 096	Elementary and Intermediate Algebra		5
MATH 108	Introduction to Probability and Statistics		4
	or		
PSYCH 105	Statistics for the Behavioral Sciences		4
Social and Behavioral Sciences:			Units
PSYCH 100	General Psychology		3
	or		
PSYCH 100H	General Psychology - Honors		3
SOC 100	Introduction to Sociology		3
	or		
SOC 100H	Introduction to Sociology - Honors		3
SOC 130	Family Sociology		3
Total Units			51 - 54

Rationale: Updating CD 100 course to CD 101 to better align with the Guidance Specialization

Previous Board Approval: December 12, 2019

Effective: Fall 2020

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Diana Rodriguez, President, SBVC
PREPARED BY: Dina Humble, Vice President, Instruction, SBVC
DATE: January 9, 2020
SUBJECT: Consideration of Approval of Donation – SBVC

RECOMMENDATION

It is recommended that the Board of Trustees accepts the following donation from Dion Quinn AC PRO Distributor.

OVERVIEW

The following donation is being made to the HVAC/R Program within the Applied Technology, Transportation, and Culinary Arts Division:

<u>Donation</u>	<u>Source</u>
(1) Ultra Low, NOx 3-Tone Constant Torque Motor AC PRO Gas Furnace	Dion Quinn AC PRO Distribution

ANALYSIS

A donation of this equipment will assist the students within the HVAC/R Program in furthering their studies in the HVAC/R classes.

INSTUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence.

FINANCIAL IMPLICATIONS

None.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Jose Torres, Interim Chancellor

REVIEWED BY: Dr. Kevin Horan, President, CHC

PREPARED BY: Michelle Riggs, Director, Institutional Advancement, CHC

DATE: January 9, 2020

SUBJECT: Consideration of Approval to Sell Alcoholic Beverages at Campus Fundraising Event – Crafton

RECOMMENDATION

It is recommended that the Board of Trustees approve the sale of alcoholic beverages at a campus fundraising event to benefit the Crafton Hills College Foundation: “Summon the Champions” Gala, Auction and Dinner, Crafton Hall, April 18, 2020 from 5:30PM-9:30PM.

OVERVIEW

In the planning of an upcoming event, it has been decided that beer, wine, and distilled spirits will be sold on campus at this event. Proceeds will benefit the Crafton Hills College Foundation, a nonprofit corporation devoted exclusively to raising funds for scholarships, grants, and other types of assistance for Crafton Hills College students and faculty.

ANALYSIS

Per Board Policy 3560 and in accordance with California law, the serving of alcoholic beverages on campus at fund-raising events held to benefit non-profit corporations is allowable.

According to the California Department of Alcoholic Beverage Control, a daily general license for beer, wine, and distilled spirits will be obtained to engage in the temporary sale of alcoholic beverages for consumption in the Crafton Hall Building from the hours of 5:30PM – 9:30PM on Saturday, April 18, 2020. The license does not include off-sale (“to-go”) privileges. The license may be revoked by the Department if, in the opinion of the Department and/or the local law enforcement agency, it is necessary to protect the safety, welfare, health, peace and morals of the people of the State.

Daily License Authorization (Form ABC-221) will be signed by an authorized representative from the Crafton Hills College Foundation, Steve Sutorus as Property Owner Approval, and AI

Jackson for Law Enforcement Approval and submitted within ten (10) days and not more than thirty (30) days in advance of event.

FINANCIAL IMPLICATIONS

None. Funding will be provided by the CHC Foundation.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Diana Rodriguez, President, SBVC
Dr. Kevin Horan, President, CHC
Kristina Hannon, Executive Director, Human Resources
DATE: January 9, 2020
SUBJECT: Consideration of Approval of Adjunct and Substitute Academic Employees

RECOMMENDATION

It is recommended that the Board of Trustees approve the employment of adjunct and substitute academic employees as indicated on the attached list.

OVERVIEW

Part-time academic employees selected from the established pool are offered individual contracts on a semester-by-semester basis.

ANALYSIS

All requirements for employment processing have been completed and Human Resources has cleared the individuals for employment.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness and Excellence

FINANCIAL IMPLICATIONS

The cost for employment of adjunct and substitute academic employees is included in the appropriate budgets.



Adjunct and Substitute Academic Employees

Submitted for Board Approval January 9, 2020

[v.12.13.2019.p.1|1]

San Bernardino Valley College – Academic Year 2019-20

	Course Subject	Discipline per Minimum Qualifications
Alvarez, Mackenzie	Chemistry	Chemistry
Bernardo, Yecica	Student Development	Counseling
Corrales, Athena	Student Development	Counseling
Dail, James Allen	English	English
Hall, Courtney	Counselor	Counseling
Estrada, Lauren Graffin	Theater Arts	Theater Arts
Glover, Earline	Student Development	Counseling
Hicks, Steven Carl	English	English
Hill, Monique	Student Development	Counseling
Klavetter, Boonta	Chemistry	Chemistry
Lopez, Matthew Aaron	English	English
Mellado, Lisa	English	English
Norwood, Heather	English	English
Orr, Katherina	English	English
Vansell, Melanie	American Sign Language	American Sign Language

Crafton Hills College – Academic Year 2019-20

	Course Subject	Discipline per Minimum Qualifications
Niessen, Amy	English	English
Partain, Jeff	English	English
Shinnerl, Eva	English	English
Wilson, Sherri	Mathematics	Mathematics

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Jose F. Torres, Interim Chancellor

REVIEWED BY: Kristina Hannon, Executive Director, Human Resources

PREPARED BY: Diana Rodriguez, President, SBVC
Dr. Kevin Horan, President, CHC

DATE: January 9, 2020

SUBJECT: Consideration of Approval of Non-Instructional Pay for Academic Employees

RECOMMENDATION

It is recommended that the Board of Trustees approve non-instructional pay for academic employees as indicated on the attached.

OVERVIEW

Academic employees will be compensated at the agreed upon non-instructional rate of pay. This compensation is requested due to the periodic need for academic employees to assist with various department research, projects, committee work, or campus/community events.

ANALYSIS

As of July 1, 2019, non-instructional rates of pay are based on the Tentative Agreement by and between SBCCD and the CTA regarding *Article 10 Wages*, which was Board approved May 16, 2019.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness and Excellence

FINANCIAL IMPLICATIONS

The cost of the non-instructional pay is included in the appropriate budget.



Non-Instructional Pay for Academic Employees

Submitted for Board Approval January 9, 2020

[v.12.18.2019.p.1|6]

San Bernardino Valley College

	Not to Exceed					Project
	From	To	Rate	Hours	Amount	
Burns-Peters, Davena CA Virtual Campus - Online Education Initiative Grant Fund	12/23/19	1/9/20	\$52	40	\$2,080	To develop Distance Ed Level 2 training <i>Ratification: Faculty member determined that winter break was needed to complete this work after the Board deadline.</i>
Hall, Courtney Student Equity/College Promise Categorical Fund	1/13/20	6/30/20	\$54	306	\$16,524	Core counseling functions and responsibilities to deliver developmental and comprehensive counseling services to students in the Promise Program.
Worsley, Margaret CA Virtual Campus - Online Education Initiative Grant Fund	12/23/19	1/9/20	\$52	40	\$2,080	To develop Distance Ed Level 2 training <i>Ratification: Faculty member determined that winter break was needed to complete this work after the Board deadline.</i>

Crafton Hills College

	Not to Exceed					Project
	From	To	Rate	Hours	Amount	
Baccari, Angelica Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Bailes, Brandi Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Bartlett, Ryan Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Begley, David Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math



Non-Instructional Pay for Academic Employees

Submitted for Board Approval January 9, 2020

[v.12.18.2019.p.2]6]

Crafton Hills College

	From	To	Rate	Not to Exceed		Project
				Hours	Amount	
Blanck, Robert Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Bond, Lauren Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Buiter, Rachel Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Burke, Jeff Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Chairez, Octavio Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Cowles, Randee Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Davalos, Vanessa Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Davila, Rosa Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
de los Reyes, Chloe Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Dobbs, Anne Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Enciso, Jairo Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Estus, Steven Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Ferrari, Ed Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English



Non-Instructional Pay for Academic Employees

Submitted for Board Approval January 9, 2020

[v.12.18.2019.p.3]6]

Crafton Hills College

	Not to Exceed					Project
	From	To	Rate	Hours	Amount	
Friday, Brian Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Grigsby, Michael Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Gutierrez, Juan Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Hanley, Jodi Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Harris, Matti Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Hayes, Ashley Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Jeide, William Instruction General Fund	9/30/19	6/30/20	\$52	50	\$2,600	EMT Fit Testing <i>Ratification: Hired after the passing of an instructor.</i>
Juan, Shirley Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Khalaj-LeCorre, Monica Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Langenfeld, Elizabeth Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Lastra, Ulises Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Leon, Ralph Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Matsuda, Stanley Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math



Non-Instructional Pay for Academic Employees

Submitted for Board Approval January 9, 2020

[v.12.18.2019.p.4]6]

Crafton Hills College

	Not to Exceed					Project
	From	To	Rate	Hours	Amount	
Mattson, Carol Student Success & Support Program (SSSP)	1/10/20	5/22/20	\$56	422	\$23,632	Adjunct Counselor, provide counseling, Ed Plan development, and other services
McCoy, Danielle Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Molla, Meklit Student Success & Support Program (SSSP)	1/10/20	5/22/20	\$54	422	\$22,788	Adjunct Counselor, provide counseling, Ed Plan development, and other services
Monteil-Doucette, Liliana Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Moreno, Omar Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Nunez, Vanessa Student Success & Support Program (SSSP)	1/10/20	5/22/20	\$54	422	\$22,788	Adjunct Counselor, provide counseling, Ed Plan development, and other services
Otegui, Christina Student Success & Support Program (SSSP)	1/10/20	5/22/20	\$54	422	\$22,788	Adjunct Counselor, provide counseling, Ed Plan development, and other services
Piamonte, Rennard Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Pierce, Leah Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Punsalan, Kevin Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Ramirez, Robert Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math



Non-Instructional Pay for Academic Employees

Submitted for Board Approval January 9, 2020

[v.12.18.2019.p.5[6]]

Crafton Hills College

	From	To	Rate	Not to Exceed		Project
				Hours	Amount	
Ramirez, Stephen Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Ramos, Sefferino Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Reid, Shirley Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Rivera, Jac Student Success & Support Program (SSSP)	1/10/20	5/22/20	\$54	422	\$22,788	Adjunct Counselor, provide counseling, Ed Plan development, and other services
Robertson, Jillian Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Robinson, Jesse Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Robles, Josh Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Roche, Joshua Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Sadiq, Fahima Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Seager, Elena Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Smith, Jeff Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
Stevens, Sara Robin Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English



Non-Instructional Pay for Academic Employees

Submitted for Board Approval January 9, 2020

[v.12.18.2019.p.6]6]

Crafton Hills College

	From	To	Rate	Not to Exceed		Project
				Hours	Amount	
Timboe, Robert CTE Transitions, Strong Workforce, and Perkins Funds.	1/10/20	6/30/20	\$52	100	\$5,200	Outreach activities for the CTE Public Safety Programs, and mentoring Fire Academy Cadets.
Troncoza, Arlene EOPS	1/13/20	6/30/20	\$54	250	\$13,500	EOPS Adjunct Counseling
Uribe, Reyna Student Success & Support Program (SSSP)	1/10/20	5/22/20	\$54	422	\$22,788	Adjunct Counselor, provide counseling, Ed Plan development, and other services
Verschell, Jeff Guided Pathways	1/9/20	5/21/20	\$52	8	\$416	AB-705 Training for Math
White-Elliott, Cassandra Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English
Whitfield, Isaiah Student Success & Support Program (SSSP)	1/10/20	5/22/20	\$54	422	\$22,788	Adjunct Counselor, provide counseling, Ed Plan development, and other services
Younas, Rimsha Student Success & Support Program (SSSP)	1/10/20	5/22/20	\$54	422	\$22,788	Adjunct Counselor, provide counseling, Ed Plan development, and other services
Zepeda, Isidro Guided Pathways	1/9/20	5/21/20	\$52	12	\$624	AB-705 Training for English

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Diana Rodriguez, President, SBVC
Dr. Kevin Horan, President, CHC
Kristina Hannon, Executive Director, Human Resources
DATE: January 9, 2020
SUBJECT: Consideration of Approval to Pay Stipends

RECOMMENDATION

It is recommended that the Board of Trustees approve the payment of stipends per the attached list.

OVERVIEW

The stipends listed on the attachment are submitted for approval.

ANALYSIS

Stipends are based on negotiated agreement between SBCCD and the SBCCDTA and CSEA bargaining units, as applicable.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness and Excellence

FINANCIAL IMPLICATIONS

The payment of stipends is included in the appropriate budgets.



Payment of Stipends

Submitted for Board Approval January 9, 2020

[v.12.13.2019.p.1|1]

Faculty Chair – 2019-2020

		Stipend
Avelar, Amy*	SBVC Chemistry, Architecture, Physical Science	\$4,500 \$9,000
Lillard, Sheri	SBVC Chemistry, Architecture, Physical Science	\$4,500
<i>*Amending September 12, 2019 Board approval; Sheri Lillard will take over as chair for the Spring Semester as Amy Avelar will be on Sabbatical.</i>		
Lysak, Michael[†]	SBVC Physics/Astronomy & Engineering	\$2,500 \$7,000
Tolstova, Anna	SBVC Physics/Astronomy & Engineering	\$4,500
<i>[†]Amending September 12, 2019 Board approval; Anna Tolstova will take over as chair for the Spring Semester as Michael Lysak will be on leave.</i>		
Hector, Leticia[^]	SBVC Communication Studies & RTVF	\$4,000 \$8,000
Mattson, Susan	SBVC Communication Studies & RTVF	\$4,000
<i>[^]Amending September 12, 2019 Board approval; Susan Mattson will take over as chair due to Leticia Hector being appointed Interim Dean of Arts & Humanities.</i>		

Other Stipends – Spring 2020

		Stipend
Edwards, Julie	SBVC Music Direction for Peter and the Star Catcher	\$2,500

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Jose F. Torres, Interim Chancellor
DATE: January 9, 2020
SUBJECT: Consideration of Approval to Appoint Interim Managers

RECOMMENDATION

It is recommended that the Board of Trustees approve the appointment of, and ratify the employment contracts for, the employees on the attached list.

OVERVIEW

The employees on the attached list are submitted for approval.

ANALYSIS

All requirements in the employment process have been or will be completed. Employees will not commence work until all requirements are met.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness and Excellence

FINANCIAL IMPLICATIONS

The cost of employment for these employees is included in the appropriate budgets.



Appointment of Interim Managers

Submitted for Board Approval January 9, 2020

[v.12.17.2019.p.1|1]

	Effective Dates	Range & Step	Salary	New or Replacing	Fund	Live Scan Clearance
Torres, Jose Interim Chancellor*	1/1/2020 to 6/30/2020	n/a	\$312,000 per year	Bruce Baron	Chancellor General	1/1/2013
Hannon, Kristina Interim Vice Chancellor, Human Resources	1/1/2020 to 6/30/2020	3F	\$197,739 per year	Interim	Human Resources General	6/8/2017

*In line with Board action taken in closed session on December 12, 2019.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Kristina Hannon, Executive Director, Human Resources
DATE: January 9, 2020
SUBJECT: Consideration of Approval to Appoint District Employees

RECOMMENDATION

It is recommended that the Board of Trustees approve appointment of the employees on the attached list and, as necessary, approve the corresponding employment contracts as well.

OVERVIEW

The employees on the attached list are submitted for approval.

ANALYSIS

All requirements in the employment process have been or will be completed. Employees will not commence work until all requirements are met.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness and Excellence

FINANCIAL IMPLICATIONS

The cost of employment for these employees is included in the appropriate budgets.



Appointment of District Employees

Submitted for Board January 9, 2020

[v.12.16.2019.p.1|2]

	Start Date	Salary Schedule, Range & Step	Rate	New or Replacing	Fund	Live Scan Clearance
Kunf, Alek Aquatic Center Pool Attendant CHC Maintenance	1/13/20	Classified 26B	\$19.94 per hour	Joshua Fellenz	Aquatics General	8/9/2018
Vu, Tammy Counselor SBVC Counseling - FYE	1/6/20	Academic TBD*	TBD*	New	SSSP	12/5/19
Hind, Brittany Counselor SBVC Counseling - EOPS	1/13/20	Academic TBD*	TBD*	Monique Hill	EOPS	12/2/19
Garcia, Armando Counselor SBVC Counseling	1/6/20	Academic TBD*	TBD*	Earline Glover	SSSP	10/19/17
Begg, Erica Counselor SBVC Counseling	1/6/20	Academic TBD*	TBD*	Yecica Bernardo	SSSP	10/20/17
Mendoza, Nicole Counselor SBVC Counseling - FYE	1/6/20	Academic G4	\$95,622.00 per year	Nicole Mendoza [†]	SSSP	8/22/16
Johnson, Dominique Counselor SBVC Counseling - FYE	1/6/20	Academic D5	\$89,264.00 per year	Johnson, Dominique [†]	Student Equity Grant	9/25/15
Johnson, Heather Counselor SBVC Counseling - FYE	1/6/20	Academic H5	\$102,434.00 per year	Johnson, Heather [†]	SSSP	1/17/14

*Salary placement to be determined upon verification of education and experience.

[†]Incumbent is transitioning from temporary full-time contract to non-tenure contract position.



Appointment of District Employees

Submitted for Board January 9, 2020

[v.12.16.2019.p.2|2]

	Start Date	Salary Schedule, Range & Step	Rate	New or Replacing	Fund	Live Scan Clearance
Wingson, Kimberly Counselor SBVC Counseling - Middle College	1/6/20	Academic D6	\$91,496.00 per year	Wingson, Kimberly [†]	SSSP	10/11/12

*Salary placement to be determined upon verification of education and experience.

[†]Incumbent is transitioning from temporary full-time contract to non-tenure contract position.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Kristina Hannon, Executive Director, Human Resources
DATE: January 9, 2020
SUBJECT: Consideration of Approval of Employee Transfers

RECOMMENDATION

It is recommended that the Board of Trustees approve the transfer of District employees as indicated on the attached list.

OVERVIEW

The transfer of employees on the attached list is submitted for approval.

ANALYSIS

These employees have gone through the recruitment process and are being recommended for these positions.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness and Excellence

FINANCIAL IMPLICATIONS

The cost of these transfers is included in the appropriate budgets.



Employee Transfers

Submitted for Board Approval January 9, 2020

[v.12.16.2019.p.1|1]

	From	To	New/ Replacing	Fund	Effective Date
Weiss, Kay	SBVC Division Dean Humanities Management Range 21, Step F \$154,930 per year	CHC Division Dean LAM Management Range 21, Step H \$164,513 per year	Kellori Dower	Instruction General	1/1/2020* 4/6/2020

*To amend start date originally approved on December 12, 2019. New start date was agreed upon after Board deadline.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Kristina Hannon, Executive Director, Human Resources
DATE: January 9, 2020
SUBJECT: Consideration of Approval of Sabbatical Leave for the 2020-21 Academic Year

RECOMMENDATION

It is recommended that the Board of Trustees approve sabbatical leaves for the 2020-21 academic year as follows:

- Joel Lamore, SBVC, Fall 2020
- Celia Huston, SBVC, Spring 2021
- Edward Jones, SBVC, Spring 2021

OVERVIEW

On September 12, 2019, the Board of Trustees approved one full-year sabbatical leave per campus for the 2020-21 academic year. Sabbatical leave committees at each campus were tasked with reviewing any applications received and forwarding recommendations to District Support Services for review by the Districtwide Sabbatical Leave Committee.

ANALYSIS

Three applications were received from Valley College and none were received from Crafton Hills. The Districtwide Sabbatical Leave Committee, recognizing that four, one-semester leaves can be equated to the one full-year leave per campus, have recommended approval of three, one-semester leaves.

INSTITUTIONAL VALUES

II. Learning-Centered Institution for Student Access, Retention and Success

FINANCIAL IMPLICATIONS

The cost of this board item is the replacement for the instructor's classes.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Steven J. Sutorus, Business Manager
DATE: January 9, 2020
SUBJECT: Consideration of Ratification for Contracts at or Above \$95,200

RECOMMENDATION

It is recommended that the Board of Trustees ratify the contracts on the attached list which are routine in nature, support the ongoing operation of the District, and have a total contract cost at or above \$95,200.

OVERVIEW

In accordance with SBCCD Board Policy 6100, Delegation of Authority, The Board of Trustees delegates authority to the Chancellor to supervise the general business procedures of the District to assure the proper administration of property and contracts. District staff is presenting the attached purchase and/or contract requests, which meet or exceed the formal bid limits, for Board approval in the form of ratification.

ANALYSIS

The California Board of Governors sets the formal bid limit for procurement of goods and or services on an annual basis. The formal bid limit for the current calendar year has been set at \$95,200. Ratification of the contracts on the attached list will allow for the successful ongoing operation of the District. Construction services are not included in this board item.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

The attached purchase and or contract requests have been budgeted for via purchase requisition.

Contracts and Agreements for Ratification

Board Date 01-09-2020

Control Number	Vendor Name	Contract Type	Dept/Location	Total New Contract Value	Amended
19056	CDW Government Inc.	CMAS	TESS/SBCCD	\$900,000.00	
Information Technology Goods and Services; includes Chromebooks for College Promise Program; 3-18-70-0793L; this sets the not to exceed limit for SBCCD for the next five years				Term 11/14/2019 - 09/26/2024	
14491	Developing Leaders, Inc.	Training Services	EDCT/SBCCD	\$500,000.00	Term Extension
Training Partner - BID 2017-02: funded through Employment Training Panel grant; this is to approve Amendment 01 - extend term end date by one year				Term 01/20/2017 to 01/20/2021	
15534	SunPower Corporation System	Bid	Facilities Planning/SBCCD	\$908,598.00	Revised Term Dates
District Solar Car Port project; this is to approve Amendment 01 - to extend term end date with renewal every five years; this covers just the Maintenance Agreement section of the agreement				Term 07/01/2019 to 06/30/2024	

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Steven J. Sutorus, Business Manager
DATE: January 9, 2020
SUBJECT: Consideration of Approval of Surplus Property and Authorization for Private Sale or Disposal

RECOMMENDATION

It is recommended that the Board of Trustees declare the equipment and/or materials listed on the attached as surplus property, and direct the Business Manager to arrange for its sale or disposal.

OVERVIEW

California Education Code 81452 states that if a governing board, by a unanimous vote of those members present, finds that property, whether one or more items, does not exceed in value the sum of \$5,000, the property may be sold at private sale without advertising or disposed of.

ANALYSIS

The items listed on the attached have been identified as obsolete and no longer usable. Upon approval by the board, they will be sold or disposed of through reputable auction houses and/or salvage companies.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

Funds for materials sold will be provided to the district after auction and positively impact the budget.

Fixed Assets Surplus Report
January 9, 2020

<u>Asset #</u>	<u>Date Retired</u>	<u>Description</u>	<u>Initial Value</u>	<u>Current Value</u>
2030090	12/1/2019	1996 Ford 150 Pickup Truck	\$3,175.00	\$0.00
2030093	12/1/2019	2001 Chevy S10 Pickup Truck	\$5,730.00	\$0.00

Non-Fixed Assets Surplus Report
January 9, 2020

<u>Description</u>	<u>Quantity</u>
1990 Ford Pickup Truck	1 ea

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Jose F. Torres, Interim Chancellor

REVIEWED BY: Jose F. Torres, Interim Chancellor

PREPARED BY: Stacey K. Nikac, Administrative Officer

DATE: January 9, 2020

SUBJECT: District and College Expenses

RECOMMENDATION

It is recommended that the Board of Trustees approve the requests for district and college expenses as required by Administrative Procedure 6925 and/or 6330.

OVERVIEW

The list of district and college expenses is attached for approval.

ANALYSIS

AP 6925 requires the Board of Trustees to authorize the expenditure of funds related to various functions planned for the colleges and district office.

For meetings or trainings attended only by employees and/or currently enrolled students are authorized for up to a total \$1,000 for that meeting or training. Expenditures in excess of \$1,000 require Board approval prior to the meeting or training.

For meetings or training attended by employees, currently enrolled students, and by one or more non-employees and/or non-students of the District, are authorized for up to \$500. Expenditures in excess of a total \$500 for that meeting or training require Board approval prior to the meeting or training.

Events are defined as activities in which non-employees and/or non-students will be or can be attending and/or participating (e.g. job fair, holiday event, recruitment event); or is on a large enough scale to be considered neither a meeting nor training. Any refreshments and/or meals for an event require Board approval prior to the event.

INSTITUTIONAL VALUES

IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

Included in the budget.



District & College Expenses

Submitted for Board Approval January 9, 2020

Site: SBVC

Event: Spring 2020 Adjunct Orientation

Date of Event: 01/09/20

Item Being Purchased: Meals and non-instructional supplies. Sponsored by the Office of Instruction, the Adjunct Orientation gives part-time faculty members the opportunity to learn about the upcoming semester, attend break-out sessions, department and division meetings. Anticipated attendance is approximately 300 District, Faculty, and Staff members.

Total Estimated Cost: \$6,000.00

Funding Source: Instruction Office General Funds

Site: SBVC

Event: Week of Welcome

Date of Event: 01/20/20 - 01/23/20

Item Being Purchased: Meals, Supplies, Contracts, Rentals, and Giveaways. Sponsored by Associated Student Government, Week of Welcome is a week of fun, games and giveaways as returning student reconnect with school and their classmates and new students get to learn about the benefits SBVC has to offer, as well as be informed of campus clubs available to join. Anticipated attendance is 500 students, faculty and staff. Raymond Carlos, Marie Maghuyop and Maritza Portillo will serve as chaperones.

Total Estimated Cost: \$5,000.00

Funding Source: Associated Student Body General Fund & Office of Student Life Trust Fund

Site: SBVC

Event: 21st Annual Los Angeles Black College Expo

Date of Event: 02/02/20

Item Being Purchased: Transportation Rental and Admissions Fee for Chaperones. Sponsored by the Tumaini Club, The Black College Expo event is an opportunity to provide students with transfer options and information to the schools and it will also allow them to make informed decision about which schools they choose to transfer into. Anticipated attendance is 45 students and faculty. Kathy Kafela, Sandra Blackman and Daniele Smith will serve as chaperones.

Total Estimated Cost: \$1,500.00

Funding Source: Tumaini Club Trust Fund & Student Success and Support Program Categorical Fund

Site: SBVC
Event: Black Faculty Staff Association-
Black History Breakfast
Date of Event: 02/21/20

Item Being Purchased: Meals and Refreshments. SBVC Black Faculty Staff Association (BFSA) will be sponsoring the annual black history breakfast that would include staff and outside community individuals. Celebrating the accomplishments for the African American persons. Anticipated attendance is 350 community members, faculty, and staff. Keynasia Buffong will serve as chaperone.

Total Estimated Cost: \$3,700.00

Funding Source: Chancellors General Fund

Site: SBVC
Event: Parkside Elementary School Visit
Date of Event: 03/10/19

Item Being Purchased: Transportation, meals and give-a-ways. Sponsored by Student Equity & Success, Parkside elementary 6th graders will visit the SBVC campus for specialized tours and presentations given by our student services programs. The purpose is to provide our future students with basic knowledge of SBVC and the college experience. Anticipated attendance is approximately 150 community members, staff and faculty. Carmen Rodriguez, Ariel Davis and Justine Plemons will serve as chaperones.

Total Estimated Cost: \$5,000.00

Funding Source: Student Equity & Success Categorical Fund

Site: SBVC
Event: Hi-Touch Critical Soft Skills
Workshop
Date of Event: 12/17/19
Ratification: The team became aware that this conference must occur prior to the end of the year before the funding runs out and was planned too late to be presented to the December board.

Item Being Purchased: Refreshments, continental breakfast, lunch buffet and snacks. Sponsored by the SBVC nursing department to Conduct training for Hi-Touch Healthcare: The Critical Six Soft Skills. This conference will take place at the Double Tree Hotel in San Bernardino. Anticipated attendance is 30 faculty, staff and administrators from SBVC as well as local Community colleges. Director of nursing, Sana Massad, will be overseeing this event.

Total Estimated Cost: \$3,089.00

Funding Source: Strong Workforce Grant Funds

Site: CHC

Event: Transfer Recognition Luncheon

Date of Event: 5/14/20

Item Being Purchased: Refreshments and supplies for approximately 120 students and staff. Sponsored by the Transfer Center, the recognition ceremony will celebrate students who have achieved transfer success to a four-year university.

Total Estimated Cost: \$2,000.00

Funding Source: Transfer Center General Fund

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Lawrence P. Strong, Director of Fiscal Services
DATE: January 9, 2020
SUBJECT: Consideration of Approval to Accept Independent Audit Report of the District's Measure M General Obligation Bonds for 2018-19

RECOMMENDATION

It is recommended that the Board of Trustees accept the 2018-19 independent audit report of the District's Measure M General Obligation Bonds.

OVERVIEW

Eide Bailly LLP, formerly Vavrinek Trine Day & Company, has conducted the yearly districtwide independent audit for the period ending June 30, 2019.

ANALYSIS

Each year the District's bond funds undergo an independent audit, after which the audit firm prepares a written report detailing its financial statements.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

This Board item has no financial implications.



Financial and Performance Audits
General Obligation Bonds (Election 2008)
Measure M
June 30, 2019

**San Bernardino
Community College District**



Financial Audit
General Obligation Bonds (Election 2008)
Measure M
June 30, 2019

**San Bernardino
Community College District**

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
(MEASURE M)
GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**FINANCIAL AUDIT
TABLE OF CONTENTS
JUNE 30, 2019**

FINANCIAL SECTION

Independent Auditor's Report	2
Measure M General Obligation Bond Construction Fund	
Balance Sheet	4
Statement of Revenues, Expenditures, and Changes in Fund Balance	5
Notes to Financial Statements	6

INDEPENDENT AUDITOR'S REPORT

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	13
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Financial Statement Findings	16
Summary Schedule of Prior Audit Findings	17



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Trustees and Citizens' Bond Oversight Committee
San Bernardino Community College District
General Obligation Bond
San Bernardino, California

Report on the Financial Statements

We have audited the accompanying financial statements of the San Bernardino Community College District's (the District) Measure M General Obligation Bond Construction Fund as of and for the year ended June 30, 2019, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's Measure M General Obligation Bond Construction Fund preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's Measure M General Obligation Bond Construction Fund internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure M General Obligation Bond Construction Fund at June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements of the General Obligation Bond Construction Fund specific to Measure M are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2019, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2019, on our consideration of the District's Measure M General Obligation Bond Construction Fund internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's Measure M General Obligation Bond Construction Fund internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's Measure M General Obligation Bond Construction Fund internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Eide Sully LLP".

Rancho Cucamonga, California
December 17, 2019

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
(MEASURE M)
GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**BALANCE SHEET
JUNE 30, 2019**

ASSETS

Investments	\$ 36,165,396
Accounts receivable	16,927
Total Assets	<u>\$ 36,182,323</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ 285,318
Due to other funds	23,256
Total Liabilities	<u>308,574</u>

FUND BALANCE

Restricted for capital projects	<u>35,873,749</u>
Total Liabilities and Fund Balance	<u>\$ 36,182,323</u>

The accompanying notes are an integral part of these financial statements.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
(MEASURE M)
GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

REVENUES

Interest \$ 434,437

EXPENDITURES

Professional services and other operating expenditures 72,109

Capital outlay 2,054,336

Total Expenditures 2,126,445

EXCESS OF EXPENDITURES OVER REVENUE (1,692,008)

FUND BALANCE, BEGINNING OF YEAR 37,565,757

FUND BALANCE, END OF YEAR \$ 35,873,749

The accompanying notes are an integral part of these financial statements.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
(MEASURE M)
GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of San Bernardino Community College District's (the District) General Obligation Bond Construction Fund (Measure M) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). San Bernardino Community College District Bond Fund accounts for the financial transactions in accordance with the policies and procedures of the California Community Colleges Budget and Accounting Manual.

Financial Reporting Entity

The audited financial statements include only the General Obligation Bond Construction Fund of the District. These funds were established to account for the receipt of proceeds of general obligation bond issuances and the expenditures of the proceeds under the General Obligation Bond Election of November 2002 and February 2008. These financial statements are not intended to present fairly the financial position and the changes in financial position of the District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the General Obligation Bond Construction Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

The General Obligation Bond Construction Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. These fund financial statements do not include the adoption of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as the District was not required to adopt GASB Statement No. 54 under the reporting requirements of GASB Statement No. 35.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's Board of Trustees adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's Board of Trustees satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
(MEASURE M)
GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid and all outstanding encumbrances are liquidated at June 30.

Fund Balance - Governmental Funds

As of June 30, 2019, the fund balance of the General Obligation Bond Construction Fund was classified as follows:

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - INVESTMENTS

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
(MEASURE M)
GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Investment in County Treasury

In accordance with the *Budget and Accounting Manual*, the District maintains substantially all of its cash in the County Treasury as part of the common investment pool. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
(MEASURE M)
GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Authorized Under Debt Agreements

Investments of debt proceeds held by bond trustees are governed by provisions of the debt agreements rather than the general provisions of the California Government Code. These provisions allow for the acquisition of investment agreements with maturities of up to 30 years.

Summary of Investments

Investments as of June 30, 2019, consist of the following:

<u>Investment Type</u>	
San Bernardino County Treasury Investment Pool	\$ 478,438
Short-term securities	<u>35,686,958</u>
Total	<u><u>\$ 36,165,396</u></u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District also manages its exposure to interest rate risk by investing in the San Bernardino County Treasury Investment Pool and various Short-Term Securities. The District maintains an investment of \$478,438 with the San Bernardino County Treasury Investment Pool with a weighted maturity of 424 days. In addition, the District maintains investments of \$35,686,958 in Short-Term Securities.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the San Bernardino County Treasury Investment Pool is rated at AAAs/S1 by Fitch Ratings agency. All other investments are not required to be rated, nor have they been rated as of June 30, 2019.

NOTE 3 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
(MEASURE M)
GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Level 2 - Observable inputs, other than Level 1 prices, such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the San Bernardino County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements are as follows at June 30, 2019:

Investment Type	Fair Value	Level 1 Inputs	Uncategorized
San Bernardino County Treasury Investment Pool	\$ 480,915	\$ -	\$ 480,915
Short-Term Securities	35,686,958	35,686,958	-
Total	\$ 36,167,873	\$ 35,686,958	\$ 480,915

All assets have been valued using a market approach, with quoted market prices.

NOTE 4 - ACCOUNTS RECEIVABLE

Receivables at June 30, 2019, consist of the following:

Interest	\$ 16,927
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NOTE 5 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2019, consist of the following:

Capital Projects	\$ 285,318
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**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
(MEASURE M)
GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 6 - INTERFUND RECEIVABLES AND BORROWINGS

The Measure M General Obligation Bond Construction Fund owes the Unrestricted General Fund \$23,256 for construction related expenditures.

NOTE 7 - FUND BALANCE

Fund balance is composed of the following element:

Restricted	
Capital projects	<u><u>\$ 35,873,749</u></u>

NOTE 8 - COMMITMENTS AND CONTINGENCIES

As of June 30, 2019, the General Obligation Bond Construction Fund (Measure M) had the following significant construction commitments with respect to unfinished capital projects:

<u>Capital Project</u>	<u>Estimated Costs to Complete</u>	<u>Estimated Completion Date</u>
CHC LADM Renovation	\$ 866,000	11/30/2019
Print Shop Relocation	1,408,816	1/31/2020
SBVC North Hall Roof Replacement	384,784	1/31/2020
SBVC Parking Repaving and Restripping	9,746	8/15/2019
Highland Avenue Project	2,996,500	6/30/2022
Total	<u><u>\$ 5,665,846</u></u>	

Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the General Obligation Bond Construction Fund (Measure M) at June 30, 2019.



INDEPENDENT AUDITOR'S REPORT



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees and Citizens' Bond Oversight Committee
San Bernardino Community College District
General Obligation Bond
San Bernardino, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the San Bernardino Community College District's (the District) Measure M General Obligation Bond Construction Fund, as of and for the year ended June 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated December 17, 2019.

Emphasis of Matter

As discussed in Note 1, the financial statements of the General Obligation Bond Construction Fund specific to Measure M are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2019, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's Measure M General Obligation Bond Construction Fund internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's Measure M General Obligation Bond Construction Fund internal control. Accordingly, we do not express an opinion on the effectiveness of the District's Measure M General Obligation Bond Construction Fund internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's Measure M General Obligation Bond Construction Fund financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's Measure M General Obligation Bond Construction Fund financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The result of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's Measure M General Obligation Bond Construction Fund internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's Measure M General Obligation Bond Construction Fund internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Rancho Cucamonga, California
December 17, 2019



SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
(MEASURE M)
GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**FINANCIAL STATEMENT FINDINGS
JUNE 30, 2019**

None reported.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
(MEASURE M)
GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2019**

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



Performance Audit
General Obligation Bonds (Election 2008)
Measure M
June 30, 2019

San Bernardino
Community College District

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
MEASURE M GENERAL OBLIGATION BOND**

**PERFORMANCE AUDIT
TABLE OF CONTENTS
JUNE 30, 2019**

Independent Auditor's Report on Performance	1
Authority for Issuance	2
Purpose of Issuance	2
Authority for the Audit	2
Objectives of the Audit	3
Scope of the Audit	3
Procedures Performed	3
Conclusion	4
Schedule of Findings and Questioned Costs	5
Summary Schedule of Prior Audit Findings	6



INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Board of Trustees and Citizens' Bond Oversight Committee
San Bernardino Community College District
General Obligation Bond
San Bernardino, California

We were engaged to conduct a performance audit of San Bernardino Community College District's (the District) Proposition 39 Measure M General Obligation Bond Construction Fund for the year ended June 30, 2019.

We conducted this performance audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

The results of our tests indicated that the District's Proposition 39 Measure M General Obligation Bond Construction Fund is in compliance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Rancho Cucamonga, California
December 17, 2019

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT MEASURE M GENERAL OBLIGATION BOND

JUNE 30, 2019

AUTHORITY FOR ISSUANCE

The Measure M General Obligation Bond (the Bond) was issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California *Education Code*, and other applicable provisions of law. The Bond was authorized to be issued by a resolution adopted by the Board of Supervisors of San Bernardino County (the County Resolution), pursuant to a request of the San Bernardino Community College District (the District) made by a resolution adopted by the Board of Education of the District (the District Resolution).

The District received authorization at an election held on February 5, 2008, to issue bonds of the District in an aggregate principal amount not to exceed \$500,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The Measure required approval by at least 55 percent of the votes cast by eligible voters within the District. The Bond Fund represents the authorized bond issuance of the Measure M 2008A, 2008B, 2008C, as well as the 2005 Refunding Bonds, 2013 Refunding Bonds, and 2015 Refunding Bonds.

PURPOSE OF ISSUANCE

The general obligation bond funds of the District would be used to finance the design, acquisition, installation, restoration, and construction of public schools and school facilities and providing facilities improvements and upgrades, and the acquisition of related facilities costs, including, but not limited to, financing the following: renovation of classrooms and science labs; upgrading of electrical systems and wiring to safely accommodate computers, technology, and other electrical devices; repair and replacement of fixtures and systems. Project costs for expansion of existing facilities may include, but is not limited to, some or all of the following: vocational and technical training programs and to enhance nursing, firefighter, paramedic, public safety, and hi-tech job training. Project costs for furniture and equipment may include, but is not limited to, some or all of the following: desks and tables; window and floor covering; computer, media recording, and presentation equipment; science laboratory equipment; and/or other electronic equipment.

AUTHORITY FOR THE AUDIT

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools, and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities", upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* Sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
MEASURE M GENERAL OBLIGATION BOND**

JUNE 30, 2019

2. The community college district must list the specific school facilities projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, class size reduction, and information technology needs in developing the project list.
3. Requires the community college district to appoint a Citizens' Oversight Committee.
4. Requires the community college district to conduct an annual independent financial audit and performance audit in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the community college district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

OBJECTIVES OF THE AUDIT

Determine whether expenditures charged to the Measure M General Obligation Bond Construction Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure M.

SCOPE OF THE AUDIT

The scope of our performance audit covered the period of July 1, 2018 through June 30, 2019. The population of expenditures tested included all object and project codes associated with the Bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2019, were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2019, for the Measure M General Obligation Bond Construction Fund. Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure M as to the approved Bond projects list. We performed the following procedures:

1. We verified that a separate Bond Construction Fund of the District has been established to account for the receipt of Bond proceeds and expenditure of the funds for the period July 1, 2018 through June 30, 2019.
2. We verified the District has established a Citizens' Bond Oversight Committee comprised of representatives from the seven specific constituency groups required by the Proposition.
3. We verified the Citizens' Bond Oversight Committee met regularly during the year and minutes of the meetings were maintained.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT MEASURE M GENERAL OBLIGATION BOND

JUNE 30, 2019

4. We selected a sample of expenditures for the period starting July 1, 2018 and ending June 30, 2019, and reviewed supporting documentation to ensure that such funds were properly expended on the specific projects listed in the ballot text.
5. Our sample included transactions totaling \$1,453,862. This represents 68 percent of the total expenditures of \$2,126,445.
6. We verified that funds from the Measure M Bond Construction Fund were expended for the voter authorized Bond projects as listed in the Approved Bond Project Listing.
7. We verified that the District used formal bid procedures for those contracts over the construction bid level requirements in accordance with the Education Code requirements and District policies.

CONCLUSION

The results of our tests indicated that, in all significant respects, San Bernardino Community College District has properly accounted for the expenditures held in the Measure M Bond Construction Fund and that such expenditures were made for authorized Bond projects. There were no salaries of administrators charged to the Measure M Bond Construction Fund for District general administration or operations. District procedures for disbursement of funds were applied in accordance with laws and regulations, as well as policies approved by the Board of Trustees.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
MEASURE M GENERAL OBLIGATION BOND**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019**

None reported.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
MEASURE M GENERAL OBLIGATION BOND**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2019**

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Lawrence P. Strong, Director of Fiscal Services
DATE: January 9, 2020
SUBJECT: Consideration of Approval to Accept Independent Audit Report of the San Bernardino Community College District for 2018-19

RECOMMENDATION

It is recommended that the Board of Trustees accept the 2018-19 independent audit report of the San Bernardino Community College District.

OVERVIEW

Eide Bailly LLP, formerly Vavrinek Trine Day & Company, has conducted the yearly districtwide independent audit for the period ending June 30, 2019.

ANALYSIS

Each year the District undergoes an independent audit, after which the audit firm prepares a written report detailing its financial statements.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

This Board item has no financial implications.



Annual Financial Report
June 30, 2019

San Bernardino Community College District



SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TABLE OF CONTENTS

JUNE 30, 2019

FINANCIAL SECTION

Independent Auditor's Report	2
Management's Discussion and Analysis	5
Basic Financial Statements - Primary Government	
Statement of Net Position	12
Statement of Revenues, Expenses, and Changes in Net Position	13
Statement of Cash Flows	14
Fiduciary Funds	
Statement of Net Position	16
Statement of Changes in Net Position	17
Notes to Financial Statements	18

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in the District's Net OPEB Liability and Related Ratios	69
Schedule of OPEB Investment Returns	70
Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program	71
Schedule of the District's Proportionate Share of the Net Pension Liability	72
Schedule of District Contributions for Pensions	73
Note to Required Supplementary Information	74

SUPPLEMENTARY INFORMATION

District Organization	76
Schedule of Expenditures of Federal Awards	77
Schedule of Expenditures of State Awards	79
Schedule of Workload Measures for State General Apportionment Annual (Actual) Attendance	81
Reconciliation of <i>Education Code</i> Section 84362 (50 Percent Law) Calculation	82
Reconciliation of Annual Financial and Budget Report (CCFS-311) With Audited Financial Statements	85
Proposition 30 Education Protection Account (EPA) Expenditure Report	86
Reconciliation of Governmental Funds to the Statement of Net Position	87
Note to Supplementary Information	89

INDEPENDENT AUDITOR'S REPORTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	92
Report on Compliance for Each Major Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	94
Report on State Compliance	97

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditor's Results	100
Financial Statement Findings and Recommendations	101
Federal Awards Findings and Questioned Costs	103
State Awards Findings and Questioned Costs	105
Summary Schedule of Prior Audit Findings	109



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Trustees
San Bernardino Community College District
San Bernardino, California

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the aggregate remaining fund information of San Bernardino Community College District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the 2018-2019 *Contracted District Audit Manual*, issued by the California Community Colleges Chancellor's Office. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate remaining fund information of the District as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the Management's Discussion and Analysis on pages 5 through 11, and other required supplementary schedules on pages 69 through 73, to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information listed in the Table of Contents, including the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Handwritten signature in cursive script that reads "Erik Sully LLP".

Rancho Cucamonga, California
December 17, 2019



SAN BERNARDINO
 COMMUNITY
 COLLEGE DISTRICT
 550 E. Hospitality Lane, Suite 200
 San Bernardino, CA 92408
 909-388-6909
 www.sbccd.edu

USING THIS ANNUAL REPORT

The purpose of this annual report is to provide readers with information about the activities programs and financial condition of San Bernardino Community College District (the District) as of June 30, 2019. The report consists of the following three basic financial statements: Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, and Statement of Cash Flows and provides information about the District as a whole. This section of the annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2019. Please read it in conjunction with the District's financial statements, which immediately follow this section. Responsibility for the completeness and accuracy of this information rests with the District management.

OVERVIEW OF THE FINANCIAL STATEMENTS

San Bernardino Community College District's financial statements are presented in accordance with Governmental Accounting Standards Board Statements No. 34, *Basic Financial Statements - and Management Discussion and Analysis - for State and Local Governments* and No. 35, *Basic Financial Statements - and Management Discussion and Analysis - for Public College and Universities*. These statements allow for the presentation of financial activity and results of operations which focus on the District as a whole. The government-wide financial statements present the overall results of operations whereby all of the District's activities are consolidated into one total versus the traditional presentation by fund type. The focus of the Statement of Net Position is designed to be similar to the bottom line results of the District. This statement combines and consolidates current financial resources with capital assets and long-term obligations. The Statement of Revenues, Expenses, and Changes in Net Position focuses on the costs of the District's operational activities with revenues and expenses categorized as operating and nonoperating, and expenses are reported by natural classification. The Statement of Cash Flows provides an analysis of the sources and uses of cash within the operations of the District.

The California Community Colleges Chancellor's Office has recommended that all State community colleges follow the Business-Type Activity (BTA) model for financial statement reporting purposes.

FINANCIAL HIGHLIGHTS

- The District's primary funding source is apportionment received from the State of California. The District's apportionment amount is determined by the number and size of colleges in the District and the number of Full-Time Equivalent Students (FTES). The District FTES for the year ended June 30, 2019 was approximately the same as the prior year, as noted below.

	Year Ended June 30		
	2019	2018	Change
San Bernardino Valley College	10,480	10,785	-2.8%
Crafton Hills College	4,812	4,519	6.5%
San Bernardino Community College District	15,292	15,304	-0.1%

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2019

- During the year ended June 30, 2019, the District endeavored to fill various vacant employee positions across the District and improved staffing levels by 1.4 percent over the prior year as noted below.

	Year Ended June 30		
	2019	2018	Change
Administrators	119	113	5.3%
Faculty	284	282	0.7%
Classified	442	438	0.9%
Total	845	833	1.4%

- The District continues to monitor compliance with the 50 percent law, which requires that at least 50 percent of the current expense of education be spent on instructional salaries. During the year ended June 30, 2019, the District again met this requirement with a rate of 50.36 percent compared to 51.19 percent in the previous year.
- The District invested approximately \$79 million of the FCC auction proceeds in the Pension Rate Stabilization Trust. The District also invested approximately \$46 million in commercial real estate and plans to use investment income to fund a portion of the free college promise program.
- The District received tremendous voter support in the passage of bond measure CC, which will fund many needed infrastructure projects.

Statement of Net Position

The Statement of Net Position presents the assets, deferred outflows, liabilities, deferred inflows, and net position of the District as of the end of the fiscal year and is prepared using the accrual basis of accounting, which is similar to the accounting method used by most private-sector organizations. The Statement of Net Position is a point-of-time financial statement whose purpose is to present to the readers a fiscal snapshot of the District. The Statement of Net Position primarily presents end-of-year data concerning assets (current and noncurrent), liabilities (current and noncurrent), and net position (assets plus deferred outflows of resources minus liabilities).

From the data presented, readers of the Statement of Net Position are able to determine the assets available to continue the operations of the District. Readers are also able to determine how much the District owes vendors and employees. Finally, the Statement of Net Position provides a picture of the assets and their availability for expenditure by the District.

The difference between the sum of total assets plus deferred outflows of resources and total liabilities plus deferred inflows (net position) is one indicator of the current financial condition of the District. Another indicator is the change in net position which shows whether the overall financial condition has improved or worsened during the year. Assets and liabilities are generally measured using current values. One notable exception is capital assets, which are stated at historical cost less an allocation for depreciation expense.

The Net Position is divided into three major categories. The first category, net investment in capital assets, provides the equity amount in property, plant, and equipment owned by the District. The second category is expendable restricted assets. These assets are available for expenditure by the District, but must be spent for purposes as determined by external entities and/or donors that have placed time or purpose restrictions on the use of the assets. The final category is unrestricted net position that is available to the District for any lawful purpose of the District.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

The Statement of Net Position as of June 30, 2019 and June 30, 2018, is summarized below.

(Amounts in thousands)

	<u>2019</u>	<u>2018</u>
ASSETS		
Current Assets		
Cash and investments	\$ 219,084	\$ 266,170
Accounts receivable (net)	17,515	15,362
Other current assets	1,285	1,006
Total Current Assets	<u>237,884</u>	<u>282,538</u>
Capital Assets (net)	<u>577,564</u>	<u>537,149</u>
Total Assets	<u>815,448</u>	<u>819,687</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	12,979	12,365
Deferred outflows of resources related to pensions	50,053	53,830
Deferred outflows of resources related to OPEB	287	296
Total Deferred Outflows of Resources	<u>63,319</u>	<u>66,491</u>
LIABILITIES		
Current Liabilities		
Accounts payable and other liabilities	55,948	39,836
Current portion of long-term debt	12,190	11,525
Total Current Liabilities	<u>68,138</u>	<u>51,361</u>
Long-Term Obligations	<u>708,818</u>	<u>702,572</u>
Total Liabilities	<u>776,956</u>	<u>753,933</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to pensions	12,426	18,156
Deferred inflows of resources related to OPEB	5	-
Total Deferred Inflows of Resources	<u>12,431</u>	<u>18,156</u>
NET POSITION		
Net investment in capital assets	114,975	58,611
Restricted	33,806	33,975
Unrestricted (Deficit)	(59,401)	21,503
Total Net Position	<u>\$ 89,380</u>	<u>\$ 114,089</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2019

Statement of Revenues, Expenses, and Changes in Net Position

Changes in total net position are presented in the Statement of Revenues, Expenses, and Changes in Net Position. The purpose of this statement is to present the operating and nonoperating revenues earned, whether received or not by the District; the operating and nonoperating expense incurred, whether paid or not by the District; and any other revenues, expenses, gains and/or losses earned or incurred by the District. Thus, this statement presents the District's results of operations.

Generally, operating revenues are earned for providing goods and services to the various customers and constituencies of the District. Operating expenses are those expenses incurred to acquire or produce the goods and services provided in return for the operating revenues and to fulfill the mission of the District. Nonoperating revenues are those received or pledged for which goods and services are not provided. For example, State appropriations are nonoperating because they are provided by the legislature to the District without the legislature directly receiving commensurate goods and services for those revenues.

The Statement of Revenues, Expenses, and Changes in Net Position for the years ended June 30, 2019 and June 30, 2018, is summarized below.

(Amounts in thousands)

	<u>2019</u>	<u>2018</u>
Operating Revenues		
Tuition and fees	\$ 8,122	\$ 8,123
Grants and contracts, non capital	37,461	35,018
Auxiliary sales and charges	582	3,389
Total Operating Revenues	<u>46,165</u>	<u>46,530</u>
Operating Expenses		
Salaries and benefits	128,626	109,677
Supplies and maintenance	36,981	30,356
Student financial aid	27,232	25,631
Depreciation	17,778	17,087
Total Operating Expenses	<u>210,617</u>	<u>182,751</u>
Operating Loss	<u>(164,452)</u>	<u>(136,221)</u>
Nonoperating Revenues (Expenses)		
State apportionments	62,532	57,177
Property taxes	62,440	53,783
Financial aid grants, non capital	25,756	24,311
State revenues	4,224	3,506
Net interest expense	(22,648)	(23,656)
Other nonoperating revenues	5,282	86,530
Total Nonoperating Revenue (Expenses)	<u>137,586</u>	<u>201,651</u>
Other Revenues		
State and local capital income	<u>2,157</u>	<u>2,766</u>
Change in Net Position	<u>\$ (24,709)</u>	<u>\$ 68,196</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2019

In accordance with requirements set forth by the California Community Colleges Chancellor's Office, the District reports operating expenses by object code. Operating expenses by functional classification are as follows:

Year ended June 30, 2019:

(Amounts in thousands)

	Employee		Supplies, Material, and Other Expenses and Services	Equipment, Maintenance, and Repairs	Student Financial Aid	Depreciation	Total
	Salaries	Benefits					
Instructional activities	\$ 38,086	\$ 20,045	\$ 1,726	\$ 2,045	\$ -	\$ -	\$ 61,902
Academic support	7,503	4,418	3,527	616	-	-	16,064
Student services	13,069	4,942	1,930	153	-	-	20,094
Plant operations and maintenance	4,144	2,239	3,029	244	-	-	9,656
Instructional support services	13,922	6,069	12,068	3,042	-	-	35,101
Community services and economic development	4,468	1,724	2,208	80	-	-	8,480
Ancillary services and auxiliary operations	5,050	2,361	3,946	1,375	-	-	12,732
Student aid	-	-	-	-	27,232	-	27,232
Physical property and related acquisitions	410	176	992	-	-	-	1,578
Unallocated depreciation	-	-	-	-	-	17,778	17,778
Total	\$ 86,652	\$ 41,974	\$ 29,426	\$ 7,555	\$ 27,232	\$ 17,778	\$ 210,617

Statement of Cash Flows

The Statement of Cash Flows provides information about cash receipts and cash payments during the fiscal year. This statement also helps users assess the District's ability to generate positive cash flows, meet obligations as they come due, and the need for external financing.

The Statement of Cash Flows reports cash provided by or used in the following activities:

- Operating - consists of cash receipts from enrollment fees, grants and contracts, and cash payments for salaries, benefits, supplies, utilities, and other items related to the instructional program.
- Noncapital financing - primarily State apportionment and property taxes.
- Capital financing - purchase of capital assets (land, buildings, and equipment) and bond interest payments and receipts from Federal and State grants for capital purposes, as well as property tax revenue for bond repayments.
- Investing - consists of investment activities and earnings on those investments.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

The Statement of Cash Flows for the years ended June 30, 2019 and June 30, 2018, is summarized below.

(Amounts in thousands)

	<u>2019</u>	<u>2018</u>
Cash Provided by (Used in)		
Operating activities	\$ (136,000)	\$ (116,372)
Noncapital financing activities	128,016	193,561
Capital financing activities	(45,798)	32,863
Investing activities	6,301	3,454
Net Increase (Decrease) in Cash	<u>(47,481)</u>	<u>113,506</u>
Cash, Beginning of Year	230,878	117,372
Cash, End of Year	<u><u>\$ 183,397</u></u>	<u><u>\$ 230,878</u></u>

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2019, the District had \$751.4 million in capital assets, less \$173.8 million accumulated depreciation for net capital assets of \$577.6 million. The District spent approximately \$58.2 million on capital assets during the year, the majority of which relate to bond proceeds and commercial real estate investment. Depreciation charges during the year totaled \$17.8 million. Note 6 in the financial statements provides additional information on capital assets. A summary of capital assets is presented below.

(Amounts in thousands)

	Balance <u>July 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2019</u>
Land and construction in progress	\$ 97,092	\$ 61,035	\$ (124,166)	\$ 33,961
Buildings and improvements	567,177	115,609	-	682,786
Furniture and equipment	29,017	5,715	(101)	34,631
Subtotal	<u>693,286</u>	<u>182,359</u>	<u>(124,267)</u>	<u>751,378</u>
Accumulated depreciation	<u>(156,137)</u>	<u>(17,778)</u>	<u>101</u>	<u>(173,814)</u>
	<u><u>\$ 537,149</u></u>	<u><u>\$ 164,581</u></u>	<u><u>\$ (124,166)</u></u>	<u><u>\$ 577,564</u></u>

Obligations

As of June 30, 2019, the District had \$721.0 million in debt consisting of \$590.8 million from general obligation bonds, \$121.4 million from aggregate net pension obligation, \$2.1 million from aggregate net OPEB liability, \$3.5 million from compensated absences, and \$3.2 million claims liability.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2019

Details including the type, interest rates, and maturities of the general obligation bonds are found in Note 10. A summary of long-term obligations is presented below.

(Amounts in thousands)

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
General obligation bonds	\$ 593,749	\$ 11,284	\$ (14,254)	\$ 590,779
Compensated absences	3,256	289	-	3,545
Claims liability	3,175	-	-	3,175
Aggregate net OPEB liability	1,768	389	(46)	2,111
Aggregate net pension obligation	112,150	9,248	-	121,398
Total Long-Term Obligations	<u>\$ 714,098</u>	<u>\$ 21,210</u>	<u>\$ (14,300)</u>	<u>\$ 721,008</u>
Amount due within one year				<u>\$ 12,190</u>

ECONOMIC FACTORS AFFECTING THE FUTURE OF SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

The financial position of San Bernardino Community College District is closely tied to that of the State of California. The District receives approximately 75 percent of its combined general fund revenues through State apportionments and local property taxes. These two sources, along with allocations from the Education Protection Account, redevelopment allocations, and student paid enrollment fees, essentially make up the District's general apportionment, the main funding support for California community colleges.

Management continues to closely monitor the State budget information and operating costs of the District and will maintain a close watch over resources to ensure financial stability and retain reserve levels required by Board Policy and the State Chancellor's Office.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Vice Chancellor, Business and Fiscal Services, at San Bernardino Community College District, 550 East Hospitality Lane, San Bernardino, California 92408.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**STATEMENT OF NET POSITION - PRIMARY GOVERNMENT
JUNE 30, 2019**

ASSETS

Current Assets

Cash and cash equivalents	\$ 55,732,000
Investments	163,352,052
Accounts receivable	13,413,692
Student receivable, net	4,101,347
Due from fiduciary funds	546,711
Prepaid expenses	721,908
Inventories	16,155

Total Current Assets 237,883,865

Noncurrent Assets

Nondepreciable capital assets	33,961,213
Depreciable capital assets, net of depreciation	543,602,565

Total Noncurrent Assets 577,563,778

TOTAL ASSETS 815,447,643

DEFERRED OUTFLOWS OF RESOURCES

Deferred charges on refunding	12,978,711
Deferred outflows of resources related to pensions	50,052,864
Deferred outflows of resources related to OPEB	287,288

TOTAL DEFERRED OUTFLOWS OF RESOURCES 63,318,863

LIABILITIES

Current Liabilities

Accounts payable	30,962,791
Accrued interest payable	8,090,198
Due to fiduciary funds	255,007
Unearned revenue	16,640,325
Bonds payable - current portion	12,190,000

Total Current Liabilities 68,138,321

Noncurrent Liabilities

Compensated absences	3,544,547
Bonds payable - noncurrent portion	578,588,867
Claims liability	3,174,783
Aggregate net other postemployment benefits (OPEB) liability	2,111,291
Aggregate net pension obligation	121,398,232

Total Noncurrent Liabilities 708,817,720

TOTAL LIABILITIES 776,956,041

DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources related to pensions	12,426,213
Deferred inflows of resources related to OPEB	4,652

TOTAL DEFERRED INFLOWS OF RESOURCES 12,430,865

NET POSITION

Net investment in capital assets	114,974,782
Restricted for:	
Debt service	27,512,077
Capital projects	5,360,349
Educational programs	933,287
Unrestricted (deficit)	(59,400,895)

TOTAL NET POSITION \$ 89,379,600

The accompanying notes are an integral part of these financial statements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - PRIMARY GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2019**

OPERATING REVENUES	
Student Tuition and Fees	\$ 20,839,553
Less: Scholarship discount and allowance	(12,717,498)
Net tuition and fees	<u>8,122,055</u>
Grants and Contracts, Noncapital	
Federal	4,383,781
State	30,079,843
Local	2,997,174
Net grants and contracts, noncapital	<u>37,460,798</u>
Auxiliary Enterprise Sales and Charges	
Cafeteria	<u>581,720</u>
TOTAL OPERATING REVENUES	<u>46,164,573</u>
OPERATING EXPENSES	
Salaries	86,651,580
Employee benefits	41,973,901
Supplies, materials, and other operating expenses and services	29,426,383
Equipment, maintenance, and repairs	7,554,857
Student financial aid	27,232,054
Depreciation	<u>17,778,233</u>
TOTAL OPERATING EXPENSES	<u>210,617,008</u>
OPERATING LOSS	<u>(164,452,435)</u>
NONOPERATING REVENUES (EXPENSES)	
State apportionments, noncapital	62,532,460
Local property taxes, levied for general purposes	31,811,821
Taxes levied for other specific purposes	30,628,126
Federal financial aid grants, noncapital	22,332,077
State financial aid grants, noncapital	3,423,592
State taxes and other revenues	4,223,948
Investment income	5,869,551
Interest expense on capital related debt	(28,969,575)
Investment income on capital asset-related debt	451,490
Transfer from fiduciary funds	662,219
Transfer to fiduciary funds	(220,000)
Other nonoperating revenue	<u>4,840,238</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>137,585,947</u>
LOSS BEFORE OTHER REVENUES	<u>(26,866,488)</u>
OTHER REVENUES	
State revenues, capital	230,107
Local revenues, capital	<u>1,927,366</u>
TOTAL OTHER REVENUES	<u>2,157,473</u>
CHANGE IN NET POSITION	(24,709,015)
NET POSITION, BEGINNING OF YEAR	114,088,615
NET POSITION, END OF YEAR	<u>\$ 89,379,600</u>

The accompanying notes are an integral part of these financial statements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

STATEMENT OF CASH FLOWS - PRIMARY GOVERNMENT FOR THE YEAR ENDED JUNE 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Tuition and fees	\$ 8,503,134
Federal and State grants and contracts	36,605,943
Payments to or on behalf of employees	(120,799,066)
Payments to vendors for supplies and services	(33,659,872)
Payments to students for scholarships and grants	(27,232,054)
Auxiliary enterprise sales and charges	581,720
Net Cash Flows From Operating Activities	(136,000,195)

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

State apportionments	63,384,028
Federal and State financial aid grants	25,755,669
Property taxes	31,811,821
State taxes and other apportionments	1,747,338
Other nonoperating	5,317,646
Net Cash Flows From Noncapital Financing Activities	128,016,502

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Purchase of capital assets	(46,352,253)
State revenue, capital projects	230,107
Local revenue, capital projects	1,927,366
Property taxes - related to capital debt	30,628,126
Proceeds from capital debt	11,283,869
Principal paid on capital debt	(14,254,196)
Interest paid on capital debt	(29,712,921)
Interest received on capital asset-related debt	451,490
Net Cash Flows From Capital Financing Activities	(45,798,412)

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of investments	(394,776)
Interest received from investments	6,695,811
Net Cash Flows From Investing Activities	6,301,035

NET CHANGE IN CASH AND CASH EQUIVALENTS

(47,481,070)

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR

230,878,164

CASH AND CASH EQUIVALENTS, END OF YEAR

\$ 183,397,094

The accompanying notes are an integral part of these financial statements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**STATEMENT OF CASH FLOWS - PRIMARY GOVERNMENT, Continued
FOR THE YEAR ENDED JUNE 30, 2019**

**RECONCILIATION OF NET OPERATING LOSS TO NET CASH
FLOWS FROM OPERATING ACTIVITIES**

Operating Loss	<u>\$ (164,452,435)</u>
Adjustments to Reconcile Operating Loss to Net Cash Flows From Operating Activities	
Depreciation expense	17,778,233
Changes in Assets, Deferred Outflows, Liabilities, and Deferred Inflows	
Receivables, net	(710,320)
Inventories	(1,655)
Prepaid expenses	125,400
Accounts payable and accrued liabilities	3,083,040
Unearned revenue	236,544
Compensated absences	289,074
Deferred outflows of resources related to pensions	3,776,998
Deferred outflows of resources related to OPEB	8,408
Deferred inflows of resources related to pensions	(5,729,537)
Deferred inflows of resources related to OPEB	4,652
Aggregate net OPEB liability	343,343
Aggregate net pension obligation	9,248,060
Total Adjustments	<u>28,452,240</u>
Net Cash Flows From Operating Activities	<u><u>\$ (136,000,195)</u></u>

CASH AND CASH EQUIVALENTS CONSIST OF THE FOLLOWING:

Cash in banks	\$ 55,732,000
Cash in county treasury	127,665,094
Total Cash and Cash Equivalents	<u><u>\$ 183,397,094</u></u>

NONCASH TRANSACTIONS

On behalf payments for benefits	<u><u>\$ 4,792,745</u></u>
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The accompanying notes are an integral part of these financial statements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2019**

	Retiree OPEB Trust	PARS Trust	Other Trust Funds	Agency Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ 759,550	\$ 297,171
Investments	8,807,081	80,318,459	1,879,336	434,036
Accounts receivable	-	-	112,762	5,847
Due from primary government	-	-	254,389	618
Prepaid expenses	-	-	15,253	661,929
Other current assets	-	-	33,534	-
Total Assets	<u>8,807,081</u>	<u>80,318,459</u>	<u>3,054,824</u>	<u>\$ 1,399,601</u>
LIABILITIES				
Accounts payable	-	-	149,734	\$ 403,207
Due to primary government	-	-	36,025	510,686
Unearned revenue	-	-	778,486	-
Due to student groups	-	-	-	285,679
Due to KVCR FNX	-	-	-	200,029
Total Liabilities	<u>-</u>	<u>-</u>	<u>964,245</u>	<u>\$ 1,399,601</u>
NET POSITION				
Restricted for postemployment benefits other than pensions	8,807,081	-	-	
Restricted for pension benefits	-	80,318,459	-	
Unrestricted	-	-	2,090,579	
Total Net Position	<u>\$ 8,807,081</u>	<u>\$ 80,318,459</u>	<u>\$ 2,090,579</u>	

The accompanying notes are an integral part of these financial statements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019**

	Retiree OPEB Trust	PARS Trust	Other Trust Funds
ADDITIONS			
State revenues	\$ -	\$ -	\$ 270,190
District contributions	295,696	-	-
Local revenues	430,618	5,519,894	2,423,814
Total Additions	<u>726,314</u>	<u>5,519,894</u>	<u>2,694,004</u>
DEDUCTIONS			
Classified salaries	-	-	729,066
Employee benefits	295,696	-	234,457
Books and supplies	-	-	3,887
Services and operating expenditures	73,825	113,463	851,909
Capital outlay	-	-	122,267
Total Deductions	<u>369,521</u>	<u>113,463</u>	<u>1,941,586</u>
OTHER FINANCING SOURCES (USES)			
Transfer from primary government	-	-	220,000
Transfer to primary government	-	-	(662,219)
Other uses	-	-	(168,570)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(610,789)</u>
Change in Net Position	356,793	5,406,431	141,629
Net Position - Beginning of Year	8,450,288	74,912,028	1,948,950
Net Position - End of Year	<u>\$ 8,807,081</u>	<u>\$ 80,318,459</u>	<u>\$ 2,090,579</u>

The accompanying notes are an integral part of these financial statements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - ORGANIZATION

San Bernardino Community College District (the District) was established in 1926 as a political subdivision of the State of California and is a comprehensive, public, two-year institution offering educational services to residents of the surrounding area. The District operates under a locally elected seven-member Board of Trustees form of government, which establishes the policies and procedures by which the District operates. The Board must approve the annual budgets for the General Fund, special revenue funds, and capital project funds, but these budgets are managed at the department level. Currently, the District operates two colleges, a Professional Development Center, and a television and radio station located within San Bernardino County. While the District is a political subdivision of the State of California, it is legally separate and is independent of other State and local governments, and it is not a component unit of the State in accordance with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 61. The District is classified as a Public Educational Institution under Internal Revenue Code Section 115 and is, therefore, exempt from Federal taxes.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The District has adopted GASB Statement No. 61, *Determining Whether Certain Organizations are Component Units*. This statement amends GASB Statement No. 14, *The Financial Reporting Entity*, to provide additional guidance to determine whether certain organizations, for which the District is not financially accountable, should be reported as component units based on the nature and significance of their relationship with the District. The three components used to determine the presentation are: providing a "direct benefit", the "environment and ability to access/influence reporting", and the "significance" criterion.

The following entities met the criterion for inclusion as a "blended" component unit and are consolidated within the financial statements of the District:

- KVCR Educational Foundation, Inc.

The KVCR Educational Foundation, Inc. (the Foundation) is a legally separate, tax-exempt component unit of the District. The Foundation acts primarily as a fundraising organization to provide funding support to KVCR TV and FM, a wholly owned broadcasting affiliate of the District. Although the District does not control the timing or amount of receipts, the majority of resources, or income thereon that the Foundation holds and invests, are restricted to the activities of the District by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of, the District, the Foundation is considered a component unit of the District with the inclusion of the statements as a blended component unit.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Condensed Statement of Net Position

The Foundation is a not-for-profit organization under Internal Revenue Code (IRC) Section 501(c)(3) that reports its financial results in accordance with Financial Accounting Standards Codifications. As such, certain revenue recognition criteria and presentation features have been accounted for within this report using GASB revenue recognition criteria and presentation features.

- Inland Futures Foundation

The Inland Futures Foundation is a legally separate, tax-exempt component unit of the District. The Inland Futures Foundation's primary focus is to develop resources and philanthropic support for the advancement of the economic and workforce development and student success efforts of the San Bernardino Community College District. Because of the types of activities and the restricted resources held by the Inland Futures Foundation can only be used by, or for the benefit of, the District, the Inland Futures Foundation is considered a component unit of the District with the inclusion of the statements as a blended component unit.

Complete financial statements for the Foundation and the Inland Futures Foundation can be obtained from the District's Business Office. Condensed component unit information for the Foundation and the Inland Futures Foundation, the District's blended component units, for the year ended June 30, 2019, is as follows:

Condensed Statement of Net Position

	KVCR	
	Educational	Inland Futures
	Foundation, Inc.	Foundation
	<hr/>	<hr/>
ASSETS		
Total Assets	\$ 944,064	\$ 367,106
	<hr/>	<hr/>
LIABILITIES		
Total Liabilities	598,851	306,515
	<hr/>	<hr/>
NET POSITION		
Total Net Position	\$ 345,213	\$ 60,591
	<hr/> <hr/>	<hr/> <hr/>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Condensed Statement of Revenues, Expenses, and Changes in Net Position

	KVCR	
	Educational	Inland Futures
	Foundation, Inc.	Foundation
	<u> </u>	<u> </u>
REVENUES		
Total Revenues	\$ 1,746,172	\$ 285,031
EXPENSES		
Total Expenses	<u>1,051,490</u>	<u>507,487</u>
Transfer from primary government	-	220,000
Transfer to primary government	<u>(650,000)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>44,682</u>	<u>(2,456)</u>
NET POSITION, BEGINNING OF YEAR	300,531	63,047
NET POSITION, END OF YEAR	<u>\$ 345,213</u>	<u>\$ 60,591</u>

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

For financial reporting purposes, the District is considered a special-purpose government engaged only in business-type activities as defined by GASB Statements No. 34 and No. 35 as amended by GASB Statements No. 37, No. 38, and No. 39. This presentation provides a comprehensive government-wide perspective of the District's assets, liabilities, activities, and cash flows and replaces the fund group perspective previously required. Fiduciary activities, with the exception of the Student Financial Aid Fund, are excluded from the basic financial statements. Accordingly, the District's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. The significant accounting policies followed by the District in preparing these financial statements are in accordance with accounting principles generally accepted in the United States of America as prescribed by GASB. Additionally, the District's policies comply with the California Community Colleges Chancellor's Office *Budget and Accounting Manual*. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All material intra-agency and intra-fund transactions have been eliminated.

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are classified as operating revenues. These transactions are recorded on the accrual basis when the exchange takes place. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, operating revenues consist primarily of student fees, noncapital grants and contracts, and auxiliary activities through the cafeteria.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Nonexchange transactions, in which the District receives value without directly giving equal value in return, include State apportionments, property taxes, Federal and State financial aid grants, entitlements and donations. Property tax revenue is recognized in the fiscal year received. State apportionment revenue is earned based upon criteria set forth from the Community Colleges Chancellor's Office and includes reporting of full-time equivalent students (FTES) attendance. The corresponding apportionment revenue is recognized in the period the FTES are generated. Revenue from Federal and State financial aid grants are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements may include time and/or purpose requirements.

Operating expenses are costs incurred to provide instructional services including support costs, auxiliary services, and depreciation of capital assets. All other expenses not meeting this definition are reported as nonoperating. Expenses are recorded on the accrual basis as they are incurred, when goods are received, or services are rendered.

The financial statements are presented in accordance with the reporting model as prescribed in GASB Statement No. 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments*, and GASB Statement No. 35, *Basic Financial Statements and Management Discussion and Analysis for Public Colleges and Universities*, as amended by GASB Statements No. 37, No. 38, No. 39, and No. 61. The business-type activities model followed by the District requires the following components of the District's financial statements:

- Management's Discussion and Analysis
- Basic Financial Statements for the District as a whole including:
 - Statement of Net Position - Primary Government
 - Statement of Revenues, Expenses, and Changes in Net Position - Primary Government
 - Statement of Cash Flows - Primary Government
 - Financial Statements for the Fiduciary Funds including:
 - Statements of Fiduciary Net Position
 - Statements of Changes in Fiduciary Net Position
- Notes to the Financial Statements

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be unrestricted cash on hand, demand deposits, and short-term unrestricted investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include unrestricted cash with county treasury balances for purposes of the Statement of Cash Flows.

Investments

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and External Investment Pools*, investments held at June 30, 2019, are stated at fair value. Fair value is estimated based on quoted market prices at year end. Short-term investments have an original maturity date greater than three months, but less than one year at time of purchase. Long-term investments have an original maturity of greater than one year at the time of purchase.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Accounts Receivable

Accounts receivable include amounts due from the Federal, State and/or local governments, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the District's grants and contracts. Accounts receivable also consist of tuition and fee charges to students and auxiliary enterprise services provided to students, faculty, and staff, the majority of each residing in the State of California. The District has recorded an allowance for uncollectible accounts related to student receivables. This allowance is based upon management's estimates and analysis. The allowance was estimated at \$1,174,507 for the year ended June 30, 2019.

Prepaid Expenses

Prepaid expenses represent payments made to vendors and others for services that will benefit periods beyond June 30.

Inventories

Inventories consist of cafeteria food and supplies held for resale to the students and faculty of the colleges. Inventories are stated at cost, utilizing the lower of cost or market. The cost is recorded as an expense as the inventory is consumed.

Capital Assets and Depreciation

Capital assets are stated at cost at the date of acquisition or fair value at the date of gift. The District's capitalization policy includes all items with a unit cost of \$5,000 for furniture and equipment and an estimated useful life of greater than one year. Buildings, renovations to buildings, infrastructure, and land improvements that cost more than \$25,000, significantly increase the value, or extend the useful life of the structure, are capitalized. Routine repair and maintenance costs are charged to operating expenses in the year in which the expense is incurred. Depreciation of equipment and vehicles, facilities, and other physical properties is provided using the straight-line method over the estimated useful lives of the respective assets, or in the case of assets acquired under capital leases, the shorter of the lease term or useful life. Costs for construction in progress are capitalized when incurred.

Depreciation of capital assets is computed and recorded utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 40 to 50 years; improvements, 25 to 50 years; equipment, 5 to 10 years.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

Debt Premiums

Debt premiums are amortized over the life of the bonds using the straight-line method.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Deferred Charges on Refunding

Deferred charges on refunding is amortized using the straight-line method over the remaining life of the old debt or the life of the new debt, whichever is shorter.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for deferred charges on refunding of debt, and for pension and OPEB related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension and OPEB related items.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (the Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Plan and the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the District Plan and the MPP's fiduciary net position have been determined on the same basis as they are reported by the District Plan and the MPP. For this purpose, the District Plan and the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Compensated Absences

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. The current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignation and retirements that occur prior to year end that have not yet been paid within the fund from which the employees who have accumulated the leave are paid. The liability for this benefit is reported on the government-wide financial statements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Sick leave is accumulated without limit for each employee based upon negotiated contracts. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, retirement credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Retirement credit for unused sick leave is applicable to all academic employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full time.

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized. Unearned revenue includes (1) amounts received for tuition and fees prior to the end of the fiscal year that are related to the subsequent fiscal year and (2) amounts received from Federal and State grants received before the eligibility requirements are met.

Noncurrent Liabilities

Noncurrent liabilities include bonds payable, compensated absences, claims liability, aggregate net OPEB liability and the aggregate net pension obligation with maturities greater than one year.

Net Position

GASB Statements No. 34 and No. 35 report equity as "Net Position" and represent the difference between assets and liabilities. The net position is classified according to imposed restrictions or availability of assets for satisfaction of District obligations according to the following net asset categories:

Net Investment in Capital Assets consists of capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets. To the extent debt has been incurred, but not yet expended for capital assets, such accounts are not included as a component invested in capital assets.

Restricted: Net position is reported as restricted when there are limitations imposed on their use, either through enabling legislation adopted by the District, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

Unrestricted: Net position that is not subject to externally imposed constraints. Unrestricted net position may be designated for specific purposes by action of the Board of Trustees or may otherwise be limited by contractual agreements with outside parties.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

When both restricted and unrestricted resources are available for use, it is the District's practice to use restricted resources first and the unrestricted resources when they are needed. The government-wide financial statements report \$33,805,713 of restricted net position.

Operating Revenues and Expenses

Classification of Revenues - The District has classified its revenues as either operating or nonoperating. Certain significant revenue streams relied upon for operation are classified as nonoperating as defined by GASB Statements No. 34 and No. 35. Classifications are as follows:

Operating revenues - Operating revenues include activities that have the characteristics of exchange transactions such as student tuition and fees, net of scholarship discounts and allowances, Federal, State, and local grants and contracts, and sales and services of auxiliary enterprises.

Nonoperating revenues - Nonoperating revenues include activities that have the characteristics of nonexchange transactions such as State apportionments, property taxes, investment income, gifts and contributions, and other revenue sources defined in GASB Statements No. 34 and No. 35.

Classification of Expenses - Nearly all of the District's expenses are from exchange transactions and are classified as either operating or nonoperating according to the following criteria:

Operating expenses - Operating expenses are necessary costs to provide the services of the District and include employee salaries and benefits, supplies, operating expenses, and student financial aid.

Nonoperating expenses - Nonoperating expenses include interest expense and other expenses not directly related to the services of the District.

State Apportionments

Certain current year apportionments from the State are based on financial and statistical information of the previous year. Any corrections due to the recalculation of the apportionment are made in February of the subsequent year. When known and measurable, these recalculations and corrections are accrued in the year in which the FTES are generated.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. The County Assessor is responsible for assessment of all taxable real property. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of San Bernardino bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

The voters of the District passed General Obligation Bonds in November 2002 and February 2008 for the acquisition, construction, and remodeling of certain District property. As a result of the passage of the Bond, property taxes are assessed on the property within the District specifically for the repayment of the debt incurred. The taxes are assessed, billed, and collected as noted above and remitted to the District when collected.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Scholarships, Discounts, and Allowances

Student tuition and fee revenue is reported net of scholarships, discounts, and allowances. Fee waivers approved by the Board of Governors are included within the scholarships, discounts, and allowances in the Statement of Revenues, Expenses, and Changes in Net Position. Scholarship discounts and allowances represent the difference between stated charges for enrollment fees and the amount that is paid by students or third parties making payments on the students' behalf.

Federal Financial Assistance Programs

The District participates in federally funded Pell Grants, Federal Supplemental Educational Opportunity Grants (FSEOG) Grants, and Federal Work-Study programs, as well as other programs funded by the Federal government. Financial aid to students is either reported as operating expenses or scholarship allowances, which reduce revenues. The amount reported as operating expense represents the portion of aid that was provided to the student in the form of cash. Scholarship allowances represent the portion of aid provided to students in the form of reduced tuition. These programs are audited in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Interfund Activity

Interfund transfers and interfund receivables and payables for governmental activities are eliminated during the consolidation process in the Primary Government and Fiduciary Funds' financial statements, respectively.

Change in Accounting Principles

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

The District has implemented the provisions of this Statement as of June 30, 2019.

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established.

This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

The District has implemented the provisions of this Statement as of June 30, 2019.

New Accounting Pronouncements

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all State and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

The requirements of this Statement are effective for the reporting periods beginning after December 15, 2018. Early implementation is encouraged.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement are effective for the reporting periods beginning after December 15, 2019. Early implementation is encouraged.

In August 2018, the GASB issued Statement No. 90, *Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 60*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument having all of the following characteristics:

- There are at least three parties involved: (1) an issuer, (2) a third-party obligor, and (3) a debt holder or a debt trustee.
- The issuer and the third-party obligor are not within the same financial reporting entity.
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.
- The third-party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so.

An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Issuers should not report those arrangements as leases, nor should they recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. In addition, the following provisions apply:

- If the title passes to the third-party obligor at the end of the arrangement, an issuer should not recognize a capital asset.
- If the title does not pass to the third-party obligor and the third party has exclusive use of the entire capital asset during the arrangement, the issuer should not recognize a capital asset until the arrangement ends.
- If the title does not pass to the third-party obligor and the third party has exclusive use of only portions of the capital asset during the arrangement, the issuer, at the inception of the arrangement, should recognize the entire capital asset and a deferred inflow of resources. The deferred inflow of resources should be reduced, and an inflow recognized, in a systematic and rational manner over the term of the arrangement.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this Statement are effective for the reporting periods beginning after December 15, 2020. Early implementation is encouraged.

NOTE 3 - DEPOSITS AND INVESTMENTS

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Investment in County Treasury

In accordance with the *Budget and Accounting Manual*, the District maintains substantially all of its cash in the County Treasury as part of the common investment pool. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Authorized Under Debt Agreements

Investments of debt proceeds held by bond trustees are governed by provisions of the debt agreements rather than the general provisions of the California Government Code. These provisions allow for the acquisition of investment agreements with maturities of up to 30 years.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Summary of Deposits and Investments

Deposits and investments as of June 30, 2019, consist of the following:

Primary government	\$ 219,084,052
Fiduciary funds	92,495,633
Total Deposits and Investments	<u>\$ 311,579,685</u>
Cash on hand and in banks	\$ 55,787,171
Cash in revolving	1,001,550
Cash in County Treasury	129,978,466
Investments	124,812,498
Total Deposits and Investments	<u>\$ 311,579,685</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by primarily investing in the San Bernardino County Investment pool and various short-term securities evenly over time as necessary to provide the cash flow and liquidity needed for operations. The District maintains an investment of \$129,978,466 with the San Bernardino County Investment Pool with a weighted maturity of 424 days. In addition, the District maintains investments of \$35,686,958 and \$89,125,540 in Short-Term Securities and Mutual Funds, respectively.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the San Bernardino County Investment pool is rated at AA+/SI by Fitch Ratings agency. All other investments are not required to be rated, nor have they been rated as of June 30, 2019.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk. However, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2019, the District's bank balance of \$5,710,482 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent.

NOTE 4 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs, other than Level 1 prices, such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the San Bernardino County Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

The District's fair value measurements are as follows at June 30, 2019:

Investment Type	Fair Value	Level 1 Inputs	Uncategorized
San Bernardino County Investment Pool	\$ 130,645,032	\$ -	\$ 130,645,032
Short-Term Securities	35,686,958	35,686,958	-
Mutual Funds	89,125,540	89,125,540	-
Total	<u>\$ 255,457,530</u>	<u>\$ 124,812,498</u>	<u>\$ 130,645,032</u>

All assets have been valued using a market approach, with quoted market prices.

NOTE 5 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2019, consisted primarily of intergovernmental grants, entitlements, interest, and other local sources.

The accounts receivable are as follows:

	Primary Government	Fiduciary Funds
Federal Government		
Categorical aid	\$ 1,558,682	\$ -
State Government		
Categorical aid	4,324,125	-
Lottery	740,529	-
Other State sources	2,384,227	-
Local Sources		
Interest	562,592	14,562
Rental income	1,587,191	-
Other local sources	2,256,346	104,047
Total	<u>\$ 13,413,692</u>	<u>\$ 118,609</u>
Student receivable	\$ 5,275,854	
Less allowance for bad debt	<u>(1,174,507)</u>	
Student receivable, net	<u>\$ 4,101,347</u>	

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the District for the fiscal year ended June 30, 2019, was as follows:

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
Capital Assets Not Being Depreciated				
Land	\$ 4,518,454	\$ 2,843,591	\$ -	\$ 7,362,045
Construction in progress	92,573,442	58,191,904	124,166,178	26,599,168
Total Capital Assets Not Being Depreciated	<u>97,091,896</u>	<u>61,035,495</u>	<u>124,166,178</u>	<u>33,961,213</u>
Capital Assets Being Depreciated				
Land improvements	79,722,893	1,133,591	-	80,856,484
Buildings and improvements	487,454,592	114,474,689	-	601,929,281
Furniture and equipment	29,016,358	5,715,604	100,888	34,631,074
Total Capital Assets Being Depreciated	<u>596,193,843</u>	<u>121,323,884</u>	<u>100,888</u>	<u>717,416,839</u>
Total Capital Assets	<u>693,285,739</u>	<u>182,359,379</u>	<u>124,267,066</u>	<u>751,378,052</u>
Less Accumulated Depreciation				
Land improvements	53,388,818	5,823,909	-	59,212,727
Buildings and improvements	79,455,905	10,672,129	-	90,128,034
Furniture and equipment	23,292,206	1,282,195	100,888	24,473,513
Total Accumulated Depreciation	<u>156,136,929</u>	<u>17,778,233</u>	<u>100,888</u>	<u>173,814,274</u>
Net Capital Assets	<u>\$ 537,148,810</u>	<u>\$ 164,581,146</u>	<u>\$ 124,166,178</u>	<u>\$ 577,563,778</u>

Depreciation expense for the year was \$17,778,233.

NOTE 7 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2019, consisted of the following:

	Primary Government	Fiduciary Funds
Accrued payroll	\$ 3,228,683	\$ 54,977
Apportionment	4,087,619	-
Construction	12,859,422	-
State categorical	89,220	-
Other	10,697,847	497,964
Total	<u>\$ 30,962,791</u>	<u>\$ 552,941</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 8 - UNEARNED REVENUE

Unearned revenue at June 30, 2019, consisted of the following:

	Primary Government	Fiduciary Funds
Federal financial assistance	\$ 6,024	\$ -
State categorical aid	9,501,062	-
Enrollment fees	4,296,457	-
Other local	2,836,782	778,486
Total	<u>\$ 16,640,325</u>	<u>\$ 778,486</u>

NOTE 9 - INTERFUND TRANSACTIONS

Interfund Receivables and Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund activity within the primary government funds and fiduciary funds has been eliminated respectively in the consolidation process of the basic financial statements. Balances owing between the primary government and the fiduciary funds are not eliminated in the consolidation process. As of June 30, 2019, the amount owed to the fiduciary funds from the primary government was \$255,007, and the amount owed to primary government from the fiduciary funds was \$546,711.

Interfund Operating Transfers

Operating transfers between funds of the District are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use restricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Operating transfers within the funds of the District have been eliminated in the consolidation process. Transfers between the primary government and the fiduciary funds are not eliminated in the consolidation process. During the 2019 fiscal year, the primary government transferred \$220,000 to the fiduciary funds, and the fiduciary funds transferred \$662,219 to the primary government.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 10 - LONG-TERM OBLIGATIONS

Summary

The changes in the District's long-term obligations during the 2019 fiscal year consisted of the following:

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019	Due in One Year
Bonds Payable					
General obligation bonds	\$ 555,806,929	\$ 11,283,869	\$ 11,525,000	\$ 555,565,798	\$ 12,190,000
Premium on general obligation bonds	37,942,265	-	2,729,196	35,213,069	-
Total Bonds Payable	593,749,194	11,283,869	14,254,196	590,778,867	12,190,000
Other Liabilities					
Compensated absences	3,255,473	289,074	-	3,544,547	-
Claims liability	3,174,783	-	-	3,174,783	-
Aggregate net OPEB liability	1,767,948	389,519	46,176	2,111,291	-
Aggregate net pension obligation	112,150,172	9,248,060	-	121,398,232	-
Total Other Liabilities	120,348,376	9,926,653	46,176	130,228,853	-
Total Long-Term Obligations	\$ 714,097,570	\$ 21,210,522	\$ 14,300,372	\$ 721,007,720	\$ 12,190,000

Description of Obligations

Payments on the general obligation bonds are made by the bond interest and redemption fund with local property tax collections. Workers' compensation claims liability is an estimate based on an actuarial study completed by a third party specialist. Actual claims paid will be made from the Self-Insurance Fund. Management is responsible to evaluate the adequacy of the change in value. The compensated absences will be paid by the fund for which the employee worked. Payments related to the aggregate net OPEB liability will be paid by the fund for which the employee worked. Pension expense related to the aggregate net pension obligation will be paid by the fund for which the employee worked. For further details of the aggregate net OPEB liability and aggregate net pension obligation see Note 11 and Note 13, respectively.

Bonded Debt

The San Bernardino Community College District Election of 2002

General obligation bonds were approved by a local election in November 2002. The total amount approved by the voters was \$190,000,000. Interest rates on the bonds range from 6.02 to 7.63 percent. As of June 30, 2019, \$189,999,797 had been issued, and \$25,205,335 was outstanding.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

The San Bernardino Community College District 2005 Refunding Bonds

In March 2005, the District issued \$56,562,550 in general obligation bonds to advance refund a portion of 2002 Series A and B Bonds. Interest rates on the bonds range from 3.00 to 5.14 percent. The proceeds were deposited into an escrow account to pay future principal and interest amounts on the refunded bonds. The assets and liabilities for the defeased bonds are not included on the District's financial statements. As of June 30, 2019, the outstanding balance was \$10,670,706.

The San Bernardino Community College District Election of 2008

General obligation bonds were approved by a local election in November 2008. The total amount approved by the voters was \$500,000,000. Interest rates on the bonds range from 2.00 to 7.63 percent. As of June 30, 2019, \$500,000,000 had been issued, and \$214,174,757 was outstanding.

The San Bernardino Community College District 2013 Refunding Bonds

In April 2013, the District issued 2013 General Obligation Series A Refunding Bonds and 2013 General Obligation Series B Refunding Bonds to advance refund portions of 2002 Series C, the 2005 General Obligation Refunding Bonds, and the 2008 Series A Bonds. Interest rates on the bonds range from 0.49 to 5.00 percent. The proceeds from the bonds were deposited into an escrow account to pay future principal and interest amounts on the refunded bonds. The assets and liabilities for the defeased bonds are not included on the District's financial statements. The outstanding balances for the 2013 General Obligation Series A Refunding Bonds and the 2013 General Obligation Series B Refunding Bonds are \$189,325,000 and \$17,780,000, respectively.

The San Bernardino Community College District 2015 Refunding Bonds

In September 2015, the District issued \$55,975,000 in general obligation bonds to advance refund the 2002 Series C and a portion of 2005 Refunding Bonds. Interest rates on the bonds range from 2.00 to 5.00 percent. The proceeds were deposited into an escrow account to pay future principal and interest amounts on the refunded bonds. The assets and liabilities for the defeased bonds are not included on the District's financial statements. As of June 30, 2019, the outstanding balance was \$52,195,000.

The San Bernardino Community College District 2017 Refunding (Crossover) Series A Bonds

In December 2017, the District issued the 2017 General Obligation Refunding (Crossover) Series A Bonds in the amount of \$14,145,000. The bonds will be redeemed at the Crossover date of August 1, 2024; therefore, the refunding is not considered a current refunding. Interest rates on the bonds range from 4.00 to 5.00 percent. Amounts paid to the refunded bond escrow agent in excess of outstanding debt at the time of payment are recorded as deferred charges on refunding on the Statement of Net Position and are amortized to interest expense over the life of the liability. The refunding resulted in a cash flow savings of \$3,404,250 and an economic gain of \$2,564,502 based on the difference between the present value of the existing debt service requirements and the new debt service requirements discounted 2.857 percent. The net proceeds from the issuance were used to advance refund, on a crossover basis at the crossover date, a portion of the District's outstanding general obligation bonds. As of June 30, 2019, the outstanding balance was \$14,145,000.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

The San Bernardino Community College District 2017 Refunding (Crossover) Series B Bonds Series

In December 2017, the District issued the 2017 General Obligation Refunding (Crossover) Series B Bonds in the amount of \$32,070,000. The bonds will be redeemed at the Crossover date of August 1, 2024; therefore, the refunding is not considered a current refunding. Interest rates on the bonds range from 4.00 to 5.00 percent. Amounts paid to the refunded bond escrow agent in excess of outstanding debt at the time of payment are recorded as deferred charges on refunding on the Statement of Net Position and are amortized to interest expense over the life of the liability. The refunding resulted in a cash flow savings of \$6,344,081 and an economic gain of \$4,415,584 based on the difference between the present value of the existing debt service requirements and the new debt service requirements discounted 2.857 percent. The net proceeds from the issuance were used to advance refund, on a crossover basis at the crossover date, a portion of the District's outstanding general obligation bonds. As of June 30, 2019, the outstanding balance was \$32,070,000.

Debt Maturity

General Obligation Bonds

Issue Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds
					Outstanding July 1, 2018	Additions	Redeemed	Outstanding June 30, 2019
2002 D	6/9/2009	8/1/2033	6.02%-6.79%	\$ 4,999,797	\$ 9,467,138	\$ 738,197	\$ -	\$ 10,205,335
2002 E	6/9/2009	8/1/2033	7.63%	15,000,000	15,000,000	-	-	15,000,000
Refunding								
2005	3/22/2005	8/1/2023	3.00%-5.14%	56,562,550	9,496,890	1,173,816	-	10,670,706
2008 A	12/17/2008	8/1/2018	3.75%-6.50%	140,000,000	2,335,000	-	2,335,000	-
2008 B	6/9/2009	8/1/2048	2.60%-7.19%	73,102,389	125,673,062	8,961,213	1,690,000	132,944,275
2008 C	6/9/2009	8/1/2044	7.43%-7.63%	45,210,000	45,210,000	-	-	45,210,000
2008 D	9/22/2015	8/1/2048	2.00%-5.00%	37,536,960	36,054,839	410,643	445,000	36,020,482
Refunding								
2013 Series A	4/10/2013	8/1/2033	0.50%-5.00%	198,570,000	190,655,000	-	1,330,000	189,325,000
Refunding								
2013 Series B	4/10/2013	8/1/2021	0.49%-3.06%	32,460,000	23,505,000	-	5,725,000	17,780,000
Refunding								
2015	9/22/2015	8/1/2031	2.00%-5.00%	55,975,000	52,195,000	-	-	52,195,000
Refunding								
2017 Series A	12/12/2017	8/1/2033	4.00%-5.00%	14,145,000	14,145,000	-	-	14,145,000
Refunding								
2017 Series B	12/12/2017	8/1/2034	4.00%-5.00%	32,070,000	32,070,000	-	-	32,070,000
Subtotal General Obligation Bonds					555,806,929	11,283,869	11,525,000	555,565,798
Premium on debt					37,942,265	-	2,729,196	35,213,069
					<u>\$ 593,749,194</u>	<u>\$ 11,283,869</u>	<u>\$ 14,254,196</u>	<u>\$ 590,778,867</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

The 2002 General Obligation Series D Bonds mature through August 1, 2033, as follows:

Fiscal Year	Principal Including Accreted Interest	Accreted Interest	Total
2020	\$ -	\$ -	\$ -
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025-2029	1,098,073	716,927	1,815,000
2030-2034	9,107,262	17,967,738	27,075,000
Total	\$ 10,205,335	\$ 18,684,665	\$ 28,890,000

The 2002 General Obligation Series E Bonds mature through August 1, 2033, as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2020	\$ -	\$ 1,144,500	\$ 1,144,500
2021	-	1,144,500	1,144,500
2022	-	1,144,500	1,144,500
2023	-	1,144,500	1,144,500
2024	-	1,144,500	1,144,500
2025-2029	-	5,722,500	5,722,500
2030-2034	15,000,000	4,578,000	19,578,000
Total	\$ 15,000,000	\$ 16,023,000	\$ 31,023,000

The 2005 General Obligation Refunding Bonds mature through August 1, 2023, as follows:

Fiscal Year	Principal Including Accreted Interest	Accreted Interest	Total
2020	\$ -	\$ -	\$ -
2021	-	-	-
2022	1,221,709	413,291	1,635,000
2023	4,918,043	2,476,957	7,395,000
2024	4,530,954	3,124,046	7,655,000
Total	\$ 10,670,706	\$ 6,014,294	\$ 16,685,000

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

The 2008 General Obligation Series B Bonds mature through August 1, 2048, as follows:

Fiscal Year	Principal Including Accreted Interest	Accreted Interest	Interest to Maturity	Total
2020	\$ 1,744,664	\$ 100,336	\$ 1,005,019	\$ 2,850,019
2021	-	-	2,010,038	2,010,038
2022	124,758	40,242	2,010,038	2,175,038
2023	229,880	110,120	2,010,038	2,350,038
2024	317,419	207,581	-	525,000
2025-2029	2,351,632	3,253,368	-	5,605,000
2030-2034	9,067,351	2,512,649	-	11,580,000
2035-2039	60,059,937	100,565,063	-	160,625,000
2040-2044	-	-	-	-
2045-2049	59,048,634	338,291,366	-	397,340,000
Total	\$ 132,944,275	\$ 445,080,725	\$ 7,035,133	\$ 585,060,133

The 2008 General Obligation Series C Bonds mature through August 1, 2044, as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2020	\$ -	\$ 3,387,103	\$ 3,387,103
2021	-	3,387,103	3,387,103
2022	-	3,387,103	3,387,103
2023	-	3,387,103	3,387,103
2024	-	3,387,103	3,387,103
2025-2029	-	16,935,515	16,935,515
2030-2034	-	16,935,515	16,935,515
2035-2039	-	16,935,515	16,935,515
2040-2044	31,210,000	6,500,452	37,710,452
2045	14,000,000	534,100	14,534,100
Total	\$ 45,210,000	\$ 74,776,612	\$ 119,986,612

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

The 2008 General Obligation Series D Bonds mature through August 1, 2048, as follows:

Fiscal Year	Principal	Accreted Interest	Interest to Maturity	Total
2020	\$ -	\$ -	\$ 1,313,250	\$ 1,313,250
2021	58,054	1,946	1,317,308	1,377,308
2022	108,047	6,953	1,321,781	1,436,781
2023	254,649	25,351	1,335,031	1,615,031
2024	301,999	43,001	1,341,312	1,686,312
2025-2029	2,530,332	634,668	6,595,936	9,760,936
2030-2034	3,450,386	2,564,614	6,817,903	12,832,903
2035-2039	2,637,445	3,442,555	6,733,918	12,813,918
2040-2044	8,199,570	2,235,430	6,048,707	16,483,707
2045-2049	18,480,000	-	2,508,000	20,988,000
Total	\$ 36,020,482	\$ 8,954,518	\$ 35,333,146	\$ 80,308,146

The 2013 General Obligation Series A Refunding Bonds mature through August 1, 2033, as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2020	\$ 4,275,000	\$ 8,444,300	\$ 12,719,300
2021	4,890,000	8,236,550	13,126,550
2022	5,765,000	7,970,175	13,735,175
2023	6,625,000	7,660,425	14,285,425
2024	7,640,000	-	7,640,000
2025-2029	90,265,000	-	90,265,000
2030-2034	69,865,000	-	69,865,000
Total	\$ 189,325,000	\$ 32,311,450	\$ 221,636,450

The 2013 General Obligation Series B Refunding Bonds mature through August 1, 2021, as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2020	\$ 6,070,000	\$ 415,430	\$ 6,485,430
2021	6,460,000	249,213	6,709,213
2022	5,250,000	80,194	5,330,194
Total	\$ 17,780,000	\$ 744,837	\$ 18,524,837

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

The 2015 General Obligation Series B Refunding Bonds mature through August 1, 2031, as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2020	\$ -	\$ 2,609,750	\$ 2,609,750
2021	-	2,609,750	2,609,750
2022	-	2,609,750	2,609,750
2023	-	2,609,750	2,609,750
2024	-	2,609,750	2,609,750
2025-2029	11,305,000	12,766,125	24,071,125
2030-2032	40,890,000	3,189,500	44,079,500
Total	\$ 52,195,000	\$ 29,004,375	\$ 81,199,375

The 2017 General Obligation Series A Refunding (Crossover) Bonds mature through August 1, 2033, as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2020	\$ -	\$ 583,550	\$ 583,550
2021	-	583,550	583,550
2022	-	583,550	583,550
2023	-	583,550	583,550
2024	-	583,550	583,550
2025-2029	-	2,917,750	2,917,750
2030-2034	14,145,000	2,323,625	16,468,625
Total	\$ 14,145,000	\$ 8,159,125	\$ 22,304,125

The 2017 General Obligation Series B Refunding (Crossover) Bonds mature through August 1, 2034, as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2020	\$ -	\$ 1,355,700	\$ 1,355,700
2021	-	1,355,700	1,355,700
2022	-	1,355,700	1,355,700
2023	-	1,355,700	1,355,700
2024	-	1,355,700	1,355,700
2025-2029	955,000	6,685,375	7,640,375
2030-2034	7,435,000	6,238,875	13,673,875
2035	23,680,000	473,600	24,153,600
Total	\$ 32,070,000	\$ 20,176,350	\$ 52,246,350

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Compensated Absences

At June 30, 2019, the liability for compensated absences was \$3,544,547.

Aggregate Net OPEB Liability

At June 30, 2019, the liability for the aggregate net OPEB liability amounted to \$2,111,291. See Note 11 for additional information.

Aggregate Net Pension Obligation

At June 30, 2019, the liability for the aggregate net pension obligation amounted to \$121,398,232. See Note 13 for additional information.

NOTE 11 - AGGREGATE NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY

For the fiscal year ended June 30, 2019, the District reported an aggregate net OPEB liability, deferred outflows and inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
District Plan	\$ 1,652,713	\$ 287,288	\$ 4,652	\$ 402,579
Medicare Premium Payment	458,578	-	-	(46,176)
Total	<u>\$ 2,111,291</u>	<u>\$ 287,288</u>	<u>\$ 4,652</u>	<u>\$ 356,403</u>

The details of each plan are as follows:

District Plan

Plan Administration

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses.

Management of the Plan is vested in District management. Management of the trust assets is vested with the Benefits Trust Company.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Plan Membership

At June 30, 2017, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	27
Active employees	659
	<hr/>
	686
	<hr/> <hr/>

San Bernardino Community College District Futuris Trust

The District's Futuris Trust (the Trust) is an irrevocable governmental trust pursuant to Section 115 of the IRC for the purpose of funding certain postemployment benefits other than pensions. The Trust is administered by the San Bernardino Community College District Retirement Board as directed by the investment alternative choice selected by the Board. The District retains the responsibility to oversee the management of the Trust, including the requirement that investments and assets held within the Trust continually adhere to the requirements of the California Government Code Section 53600.5 which specifies that the trustee's primary role is to preserve capital, to maintain investment liquidity, and to protect investment yield. As such, the District acts as the fiduciary of the Trust. The financial activity of the Trust has been discretely presented. Separate financial statements are not prepared for the Trust.

Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Contributions

The contribution requirements of Plan members and the District are established and may be amended by the District, the Teacher Education Association (TEA), the local California Service Employees Association (CSEA), and unrepresented groups. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually through the agreements with the District, TEA, CSEA, and the unrepresented groups. For fiscal year 2017-2018, the District contributed \$287,288 to the Plan, which was used for current premiums.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

Investment

Investment Policy

The Plan's policy in regard to the allocation of invested assets is established and may be amended by the governing board by a majority vote of its members. It is the policy of the District to pursue an investment strategy that reduces risks through the prudent diversification for the portfolio across a broad selection of distinct asset classes. The Plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocation over short time spans. The following was the governing board's adopted asset allocation policy as of June 30, 2019:

<u>Asset Class</u>	<u>Target Allocation</u>
U.S. Large Cap	40%
U.S. Small Cap	20%
Long-Term Corporate Bonds	20%
Long-Term Government Bonds	10%
Short-Term Government Fixed	10%

Rate of Return

For the year ended June 30, 2019, the annual money-weighted rate of return on investments, net of investment expense, was 4.22 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability of the District

The District's net OPEB liability of \$1,652,713 was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as June 30, 2017. The components of the net OPEB liability of the District at June 30, 2018, were as follows:

Total OPEB liability	\$ 10,103,001
Plan fiduciary net position	(8,450,288)
District's net OPEB liability	<u>\$ 1,652,713</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>83.64%</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Actuarial Assumptions

The total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75 percent
Salary increases	2.75 percent, average, including inflation
Investment rate of return	6.00 percent, net of OPEB plan investment expense, including inflation
Health care cost trend rates	4.00 percent

The discount rate was based on the assumed long-term expected rate of return on plan assets.

Mortality rates were based on the 2009 CalSTRS Mortality Table for certificated employees and the 2014 CalPERS Active Mortality for Miscellaneous Employees Table for classified employees. Mortality rates vary by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actual experience study for the period July 1, 2016 to June 30, 2017.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2017, (see the discussion of the Plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Large Cap	7.8%
U.S. Small Cap	7.8%
Long-Term Corporate Bonds	5.3%
Long-Term Government Bonds	5.3%
Short-Term Government Fixed	3.3%

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Discount Rate

The discount rate used to measure the total OPEB liability was 6.00 percent. The projection of cash flows used to determine the discount rate assumed that the District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at June 30, 2017	\$ 9,299,047	\$ 8,035,853	\$ 1,263,194
Service cost	666,828	-	666,828
Interest	424,414	-	424,414
Contributions - employer	-	287,288	(287,288)
Net investment income	-	487,707	(487,707)
Administrative expense	-	(73,272)	73,272
Benefit payments	(287,288)	(287,288)	-
Net change in total OPEB liability	803,954	414,435	389,519
Balance at June 30, 2018	<u>\$ 10,103,001</u>	<u>\$ 8,450,288</u>	<u>\$ 1,652,713</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District calculated using the current discount rate, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net OPEB Liability
1% decrease (5.00%)	\$ 2,386,624
Current discount rate (6.00%)	1,652,713
1% increase (7.00%)	984,442

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using health care cost trend rates that are one percent lower or higher than the current health care costs trend rates:

<u>Health Care Cost Trend Rates</u>	<u>Net OPEB Liability</u>
1% decrease (3.00%)	\$ 900,068
Current health care cost trend rate (4.00%)	1,652,713
1% increase (5.00%)	2,446,310

Deferred Outflows and Inflows of Resources related to OPEB

At June 30, 2019, the District reported deferred outflows and inflows of resources related to OPEB for the following:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 287,288	\$ -
Net difference between projected and actual earnings on OPEB plan investments	-	4,652
Total	<u>\$ 287,288</u>	<u>\$ 4,652</u>

The deferred inflows of resources related to the difference between projected an actual earnings on OPEB plan investments will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2020	\$ (1,551)
2021	(1,551)
2022	(1,550)
	<u>\$ (4,652)</u>

Medicare Premium Payment (MPP) Program

Plan Description

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2017 annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

Contributions

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District contributions. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

Net OPEB Liability and OPEB Expense

At June 30, 2019, the District reported a liability of \$458,578 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2017. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating entities, actuarially determined. The District's proportionate share for the measurement period June 30, 2018 and June 30, 2017, was 0.1198 percent and 0.1200 percent, respectively, resulting in a net decrease in the proportionate share of 0.0002 percent.

For the year ended June 30, 2019, the District recognized OPEB expense of (\$46,176).

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Actuarial Methods and Assumptions

The June 30, 2018 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2017, and rolling forward the total OPEB liability to June 30, 2018, using the assumptions listed in the following table:

Measurement Date	June 30, 2018	June 30, 2017
Valuation Date	June 30, 2017	June 30, 2016
Experience Study	July 1, 2010 through June 30, 2015	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.87%	3.58%
Medicare Part A Premium Cost Trend Rate	3.70%	3.70%
Medicare Part B Premium Cost Trend Rate	4.10%	4.10%

For the valuation as of June 30, 2017, CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 459 or an average of 0.27 percent of the potentially eligible population (171,593).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2018, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2018, is 3.87 percent. The MPP Program is funded on a pay-as-you-go basis as described in Note 2, and under the pay-as-you-go method, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.87 percent, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2018, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate increased 0.29 percent from 3.58 percent as of June 30, 2017.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net OPEB Liability
1% decrease (2.87%)	\$ 507,210
Current discount rate (3.87%)	458,578
1% increase (4.87%)	414,666

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the District's proportionate share of the net OPEB liability calculated using the current Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Medicare Costs Trend Rate	Net OPEB Liability
1% decrease (2.7% Part A and 3.1% Part B)	\$ 418,177
Current Medicare costs trend rate (3.7% Part A and 4.1% Part B)	458,578
1% increase (4.7% Part A and 5.1% Part B)	502,028

NOTE 12 - RISK MANAGEMENT

Property and Liability Insurance Coverages

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year ended June 30, 2019, the District contracted with the Statewide Association for Excess Risks (SAFER) for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Workers' Compensation

For fiscal year 2018-2019, the District participated in the Schools Alliance for Workers' Compensation Excess (SAWCX II) Joint Powers Authority (JPA), an insurance purchasing pool. The District is self insured for the first \$500,000 of each workers' compensation claim. The intent of the JPA is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the JPA. The workers' compensation experience of the participating districts is calculated as one experience, and a common premium rate is applied to all districts in the JPA. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall saving. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement ensures that each participant shares equally in the overall performance of the JPA. Participation in the JPA is limited to K-12 and community college districts that can meet the JPA's selection criteria.

Insurance Program/Company Name	Type of Coverage	Limits
Schools Alliance for Worker's Compensation Excess (SAWCX II)	Excess Workers' Compensation	\$ 50,500,000
Schools Association for Excess Risk (SAFER)	Property	250,000,000
Schools Association for Excess Risk (SAFER)	Liability	25,000,000

NOTE 13 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of California State Teachers' Retirement System (CalSTRS) and classified employees are members of California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2019, the District reported the net pension liabilities, pension expense, and deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 61,345,890	\$ 22,943,547	\$ 8,427,378	\$ 8,358,458
CalPERS	60,052,342	27,109,317	3,998,835	11,969,785
Total	<u>\$ 121,398,232</u>	<u>\$ 50,052,864</u>	<u>\$ 12,426,213</u>	<u>\$ 20,328,243</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the State Teachers' Retirement Plan (STRP) administered by CalSTRS. STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2017, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability, and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and non-employer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

The STRP provisions and benefits in effect at June 30, 2019, are summarized as follows:

	<u>STRP Defined Benefit Program</u>	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	16.28%	16.28%
Required State contribution rate	9.828%	9.828%

Contributions

Required member, District, and State of California contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2019, are presented above, and the District's total contributions were \$6,709,691.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share:	
District's proportionate share of net pension liability	\$ 61,345,890
State's proportionate share of net pension liability associated with the District	35,123,391
Total	<u><u>\$ 96,469,281</u></u>

The net pension liability was measured as of June 30, 2018. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating college districts and the State, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2018 and June 30, 2017, was 0.0667 percent and 0.0663 percent, respectively, resulting in a net increase in the proportionate share of 0.0004 percent.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

For the year ended June 30, 2019, the District recognized pension expense of \$8,358,458. In addition, the District recognized pension expense and revenue of \$4,126,206 for support provided by the State. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 6,709,691	\$ -
Net change in proportionate share of net pension liability	6,513,376	5,174,091
Difference between projected and actual earnings on pension plan investments	-	2,362,203
Difference between expected and actual experience in the measurement of the total pension liability	190,231	891,084
Changes of assumptions	9,530,249	-
Total	<u>\$ 22,943,547</u>	<u>\$ 8,427,378</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2020	\$ 512,902
2021	(372,174)
2022	(1,981,797)
2023	(521,134)
Total	<u>\$ (2,362,203)</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2020	\$ 2,571,979
2021	2,571,979
2022	2,571,979
2023	634,258
2024	1,773,538
Thereafter	44,948
Total	<u>\$ 10,168,681</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2017, and rolling forward the total pension liability to June 30, 2018. The financial reporting actuarial valuation as of June 30, 2017, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2017
Measurement date	June 30, 2018
Experience study	July 1, 2010 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2018, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	6.30%
Fixed income	12%	0.30%
Real estate	13%	5.20%
Private equity	13%	9.30%
Absolute Return/Risk Mitigating Strategies	9%	2.90%
Inflation sensitive	4%	3.80%
Cash/liquidity	2%	-1.00%

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 89,864,550
Current discount rate (7.10%)	61,345,890
1% increase (8.10%)	37,701,153

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

California Public Employees' Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2017, annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or age 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2019, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	7.00%
Required employer contribution rate	18.062%	18.062%

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2019, are presented above, and the total District contributions were \$6,323,031.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2019, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$60,052,342. The net pension liability was measured as of June 30, 2018. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating college districts, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2018 and June 30, 2017, was 0.2252 percent and 0.2131 percent, respectively, resulting in a net increase in the proportionate share of 0.0121 percent.

For the year ended June 30, 2019, the District recognized pension expense of \$11,969,785. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 6,323,031	\$ -
Net change in proportionate share of net pension liability	10,360,949	3,998,835
Difference between projected and actual earnings on pension plan investments	492,564	-
Difference between expected and actual experience in the measurement of the total pension liability	3,936,812	-
Changes of assumptions	5,995,961	-
Total	<u>\$ 27,109,317</u>	<u>\$ 3,998,835</u>

The deferred outflow of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2020	\$ 1,791,563
2021	428,436
2022	(1,372,981)
2023	(354,454)
Total	<u>\$ 492,564</u>

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the EARSL of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 4.0 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2020	\$ 5,314,968
2021	9,105,845
2022	1,874,074
Total	<u>\$ 16,294,887</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2017, and rolling forward the total pension liability to June 30, 2018. The financial reporting actuarial valuation as of June 30, 2017, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2017
Measurement date	June 30, 2018
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and services

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of Scale MP-2016.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global equity	50%	5.98%
Fixed income	28%	2.62%
Inflation assets	0%	1.81%
Private equity	8%	7.23%
Real assets	13%	4.93%
Liquidity	1%	-0.92%

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (6.15%)	\$ 87,433,338
Current discount rate (7.15%)	60,052,342
1% increase (8.15%)	37,335,886

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

CalSTRS/CalPERS Irrevocable Trust

During the 2017-2018 fiscal year, the District established an irrevocable trust for the purpose of funding future employer contributions associated with the CalSTRS and CalPERS pension plans. Funds deposited into this trust are not considered "plan assets" for GASB Statement No. 68 reporting; therefore, the balance of the irrevocable trust is not netted against the net pension liability shown on the Statement of Net Position. The balance and activity of the trust is recorded as a fiduciary fund of the District. As of June 30, 2019, the balance of the trust was \$80,318,459.

Accumulation Program for Part-Time and Limited-Service Employees (APPLE) Plan

Plan Description

The District contributes to the Accumulation Program for Part-Time and Limited-Service Employees (APPLE) plan. All employees who do not participate in another retirement plan provided by the District are eligible to participate in the APPLE plan, a multi-employer defined-contribution retirement program.

The District's contributions for employees covered by the APPLE plan year ended June 30, 2019, was \$103,194.

Participants become 100 percent vested in the Employer Contribution Account at normal retirement age, total disability, or death. Participants are 100 percent vested in the Employee Contribution Account at all times.

On Behalf Payments

The State of California makes contributions to CalSTRS and CalPERS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS for the fiscal year ended June 30, 2019, which amounted to \$2,756,702 (9.828 percent) of salaries subject to CalSTRS. Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. No contributions were made for CalPERS for the year ended June 30, 2019. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. These amounts have been reflected in the basic financial statements as a component of operating revenue and employee benefit expense.

Senate Bill 90 (Chapter 33, Statutes of 2019), which was signed by the Governor on June 27, 2019, appropriated for an additional 2018–19 contribution on behalf of school employers of \$2.246 billion for CalSTRS and \$904 million for CalPERS. A proportionate share of these contributions has been recorded in these financial statements.

NOTE 14 - PARTICIPATION IN PUBLIC ENTITY RISK POOLS AND JOINT POWERS AUTHORITIES

The District is a member of several JPAs. The relationship between the District and the JPAs is such that they are not considered component units of the District for financial reporting purposes. The following is summary of these arrangements:

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

Schools Association for Excess Risk (SAFER)

SAFER's excess property and liability insurance program was established in 2002 to meet the needs of California K-12 schools and community college districts. The program provides their members with comprehensive coverage and competitive rates. SAFER's membership consists of one individual member district and three joint powers authority members, which represent 517 school and college districts. A board comprised of two representatives from each member with an average daily attendance (ADA) of over 100,000, or one representative for ADAs with less than 100,000, governs SAFER. Each member is allowed votes based on a weighted system based on ADA.

Statewide Association of Community Colleges (SWACC)

SWACC arranges for and provides the broadest possible property and liability protection available to school districts. SWACC's membership consists of 46 community college districts and two joint powers authority members. A board comprised of one representative from each member governs SWACC. Each member is allowed votes based on a weighted system based on ADA. The board controls the operations of SWACC and elects officers from its members.

Schools Alliance for Workers' Compensation Excess II Self Joint Powers Authority (SAWCX II)

SAWCX II arranges for and provides services necessary for members to establish, operate, and maintain a joint program of workers' compensation protection. SAWCX II membership consists of various educational districts and JPAs statewide. A board comprised of one representative from each member governs SAWCX II.

California Community College Financing Authority (CCCFA)

CCCFA provides short-term financing for members. A board of 16 elected voting members, elected alternates, and two ex-officio members governs CCCFA. Membership consists of community college districts throughout California. A board comprised of one representative from each member governs CCCFA.

San Bernardino Regional Emergency Training Center (SBRETC)

SBRETC was formed to establish a live-fire aircraft, rescue, and fire-fighting training facility in Southern California.

Membership consists of the San Bernardino County Consolidated Fire District, the City of San Bernardino, and the San Bernardino Community College District. The governing board is comprised of representatives from each member agency.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 15 - LEASE REVENUE

The District has property held for lease. Lease agreements have been entered into with various lessors for terms that exceed one year. None of the agreements contain purchase options. All of the agreements contain a termination clause providing cancellation after a specified number of days written notice to lessors, but it is unlikely that the District will cancel any of the agreements prior to the expiration date. The future minimum lease payments expected to be received under these agreements are as follows:

Year Ending June 30,	Lease Revenue
2020	\$ 3,790,842
2021	3,831,246
2022	3,358,255
2023	2,595,490
2024	2,283,516
Thereafter	8,305,232
Total	<u>\$ 24,164,581</u>

NOTE 16 - COMMITMENTS AND CONTINGENCIES

Grants

The District receives financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2019.

Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2019.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Operating Leases

The District leases land on Box Springs Mountain for KVCR's broadcasting equipment. The District leases land in the City of Desert Hot Springs for additional broadcasting equipment. The District also leases equipment for general use. Payout amounts vary by lease agreement.

Year Ending June 30,	Lease Payment
2020	\$ 387,917
2021	225,683
2022	140,012
2023	41,909
2024	35,415
Thereafter	290,485
Total	<u><u>\$ 1,121,421</u></u>

Construction Commitments

As of June 30, 2019, the District had the following commitments with respect to the unfinished capital projects:

Capital Project	Remaining Construction Commitment	Estimated Date of Completion
CHC LADM Renovation	\$ 866,000	11/30/2019
KVCR UHF to VHF Transition Project	531,808	7/30/2019
KVCR Tower Project	416,701	7/30/2019
KVCR Technology Core Modernization Project	6,420,796	6/30/2020
Print Shop Relocation	1,408,816	1/31/2020
Two Parkside	3,049,468	1/31/2020
SBVC North Hall Roof Replacement	384,784	1/31/2020
SBVC Parking Repaving and Restripping	9,746	8/15/2019
Highland Avenue Project	2,996,500	6/30/2022
	<u><u>\$ 16,084,619</u></u>	

The projects are funded through a combination of general obligation bonds and capital project apportionments from the California State Chancellor's Office.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 16 - SUBSEQUENT EVENTS

On December 12, 2019, the District issued \$200,000,000 of Election 2018 Series A (Federally Tax-exempt) and \$100,000,000 of Election of 2018 Series A-1 (Federally Taxable) General Obligation Bonds. The proceeds of the bonds will be issued to finance the acquisition, construction, modernization, and equipping of District sites and facilities, and to pay the costs of issuing the bonds. The bonds will be repaid by the District through August 1, 2049, with semi-annual interest payments commencing on February 1, 2020, at rates ranging from 3.00 percent to 4.00 percent.

On December 12, 2019, the District issued \$143,520,000 of 2019 General Obligation Refunding Bonds. The proceeds of the bonds were issued to advance refund a portion of the District's outstanding Election of 2008 General Obligation Bonds, Series D, advance refund a portion of the District's outstanding 2013 General Obligation Refunding Bonds, Series A, advance refund a portion the District's outstanding 2015 General Obligation Refunding Bonds, and pay the costs of issuing the 2019 General Obligation Refunding Bonds.



REQUIRED SUPPLEMENTARY INFORMATION

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY
AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2019**

	2019	2018
Total OPEB Liability		
Service cost	\$ 666,828	\$ 624,455
Interest	424,414	519,126
Benefit payments	(287,288)	(386,897)
Net changes in total OPEB liability	803,954	756,684
Total OPEB Liability - beginning	9,299,047	8,542,363
Total OPEB Liability - ending (a)	\$ 10,103,001	\$ 9,299,047
Plan fiduciary net position		
Contributions - employer	\$ 287,288	\$ 386,897
Net investment income	487,707	749,118
Benefit payments	(287,288)	(386,897)
Administrative expense	(73,272)	(68,535)
Net change in plan fiduciary net position	414,435	680,583
Plan fiduciary net position - beginning	8,035,853	7,355,270
Plan fiduciary net position - ending (b)	\$ 8,450,288	\$ 8,035,853
District's net OPEB liability - ending (a) - (b)	\$ 1,652,713	\$ 1,263,194
Plan fiduciary net position as a percentage of the total OPEB liability	83.64%	86.42%
Covered-employee payroll	\$ 67,303,034	\$ 62,292,241
District's net OPEB liability as a percentage of covered-employee payroll	2.46%	2.03%

Note: In the future, as data becomes available, ten years of information will be presented.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF OPEB INVESTMENT RETURNS
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>2019</u>	<u>2018</u>
Annual money-weighted rate of return, net of investment expense	<u>4.22%</u>	<u>9.90%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET
OPEB LIABILITY - MPP PROGRAM
FOR THE YEAR ENDED JUNE 30, 2019**

Year ended June 30,	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	<u>0.1198%</u>	<u>0.1200%</u>
District's proportionate share of the net OPEB liability	<u>\$ 458,578</u>	<u>\$ 504,754</u>
District's covered-employee payroll	<u>N/A¹</u>	<u>N/A¹</u>
District's proportionate share of the net OPEB liability as a percentage of it's covered-employee payroll	<u>N/A¹</u>	<u>N/A¹</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>-0.40%</u>	<u>0.01%</u>

¹ As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

Note: In the future, as data becomes available, ten years of information will be presented.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>2019</u>	<u>2018</u>	<u>2017</u>
CalSTRS			
District's proportion of the net pension liability	<u>0.0667%</u>	<u>0.0663%</u>	<u>0.0682%</u>
District's proportionate share of the net pension liability	\$ 61,345,890	\$ 61,286,649	\$ 55,196,567
State's proportionate share of the net pension liability associated with the District	<u>35,123,391</u>	<u>36,256,664</u>	<u>31,422,421</u>
Total	<u>\$ 96,469,281</u>	<u>\$ 97,543,313</u>	<u>\$ 86,618,988</u>
District's covered-employee payroll	<u>\$ 37,332,356</u>	<u>\$ 35,577,170</u>	<u>\$ 34,885,918</u>
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	<u>164.32%</u>	<u>172.26%</u>	<u>158.22%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>71%</u>	<u>69%</u>	<u>70%</u>
CalPERS			
District's proportion of the net pension liability	<u>0.2252%</u>	<u>0.2131%</u>	<u>0.2204%</u>
District's proportionate share of the net pension liability	<u>\$ 60,052,342</u>	<u>\$ 50,863,523</u>	<u>\$ 21,155,192</u>
District's covered-employee payroll	<u>29,970,678</u>	<u>26,715,071</u>	<u>27,478,113</u>
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	<u>200.37%</u>	<u>190.39%</u>	<u>76.99%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>71%</u>	<u>72%</u>	<u>74%</u>

Note : In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

<u>2016</u>	<u>2015</u>
<u>0.0779%</u>	<u>0.0581%</u>
\$ 52,472,482	\$ 33,957,179
<u>27,752,159</u>	<u>20,504,811</u>
<u>\$ 80,224,641</u>	<u>\$ 54,461,990</u>
<u>\$ 33,717,601</u>	<u>\$ 30,941,662</u>
<u>155.62%</u>	<u>109.75%</u>
<u>74%</u>	<u>77%</u>
<u>0.1032%</u>	<u>0.1033%</u>
<u>\$ 32,474,152</u>	<u>\$ 23,974,911</u>
<u>24,617,297</u>	<u>21,652,411</u>
<u>131.92%</u>	<u>110.73%</u>
<u>79%</u>	<u>83%</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF THE DISTRICT CONTRIBUTIONS FOR PENSIONS
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>2019</u>	<u>2018</u>	<u>2017</u>
CalSTRS			
Contractually required contribution	\$ 6,709,691	\$ 5,387,059	\$ 4,475,608
Contributions in relation to the contractually required contribution	<u>(6,709,691)</u>	<u>(5,387,059)</u>	<u>(4,475,608)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	<u>\$ 41,214,318</u>	<u>\$ 37,332,356</u>	<u>\$ 35,577,170</u>
Contributions as a percentage of covered-employee payroll	<u>16.28%</u>	<u>14.43%</u>	<u>12.58%</u>
CalPERS			
Contractually required contribution	\$ 6,323,031	\$ 4,654,746	\$ 3,710,189
Contributions in relation to the contractually required contribution	<u>(6,323,031)</u>	<u>(4,654,746)</u>	<u>(3,710,189)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	<u>\$ 35,007,369</u>	<u>\$ 29,970,678</u>	<u>\$ 26,715,071</u>
Contributions as a percentage of covered-employee payroll	<u>18.062%</u>	<u>15.531%</u>	<u>13.888%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

<u>2016</u>	<u>2015</u>
\$ 3,743,259	\$ 2,994,123
<u>(3,743,259)</u>	<u>(2,994,123)</u>
<u>\$ -</u>	<u>\$ -</u>
<u>\$ 34,885,918</u>	<u>\$ 33,717,601</u>
<u>10.73%</u>	<u>8.88%</u>
\$ 3,255,332	\$ 2,897,702
<u>(3,255,332)</u>	<u>(2,897,702)</u>
<u>\$ -</u>	<u>\$ -</u>
<u>\$ 27,478,113</u>	<u>\$ 24,617,297</u>
<u>11.847%</u>	<u>11.771%</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2019

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

This schedule presents information on the District's changes in the net OPEB liability, including beginning and ending balances, the Plan's fiduciary net position, and the net OPEB liability. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefit Terms – There were no changes in benefit terms since the previous valuations.

Changes of Assumptions – There were no changes of assumptions since the previous valuation.

Schedule of OPEB Investment Returns

This schedule presents information on the annual money-weighted rate of return on OPEB plan investments. In future years, as data becomes available, ten years of information will be presented.

Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program

This schedule presents information on the District's proportionate share of the net OPEB Liability - MPP Program and the plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefit Terms - There were no changes in the benefit terms since the previous valuation.

Changes of Assumptions - The plan rate of investment return assumption was changed from 3.58 percent to 3.87 percent since the previous valuation.

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net positions and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefit Terms - There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

Changes of Assumptions - There were no changes in economic assumptions for either the CalSTRS or CalPERS plans from the previous valuations.

Schedule of District Contributions for Pensions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.



SUPPLEMENTARY INFORMATION

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

DISTRICT ORGANIZATION

JUNE 30, 2019

San Bernardino Community College District was established in 1926 and is located in San Bernardino County. There were no changes in the boundaries of the District during the current year. The District's colleges are accredited by the Accrediting Commission for Community and Junior Colleges, Western Association of Schools and Colleges, which is one of six regional associations that accredit public and private schools, colleges, and universities in the United States.

BOARD OF TRUSTEES

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
John Longville	President	2020
Dr. Anne Viricel	Vice President	2020
Joseph Williams	Clerk	2022
Gloria Macias Harrison	Trustee	2020
Dr. Stephanie Houston	Trustee	2022
Dr. Donald L. Singer	Trustee	2022
Frank Reyes	Trustee	2020
Elijah Gerard	Student Trustee, CHC	2020
Maritza Mariscal-Medina	Student Trustee, SBVC	2020

ADMINISTRATION

Bruce Baron, M.S.	Chancellor
Diana Rodriguez, M.Ed.	President - San Bernardino Valley College
Dr. Kevin Horan, Ed.	President - Crafton Hills College

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Student Financial Assistance Cluster			
Federal Pell Grant Program	84.063		\$ 21,384,839
Federal Pell Grant Program Administrative Allowance	84.063		36,020
Federal Supplemental Educational Opportunity Grants (FSEOG)	84.007		947,238
FSEOG Administrative Allowance	84.007		35,488
Federal Work-Study Program	84.033		358,720
Federal Work-Study Program Administrative Allowance	84.033		17,936
Federal Perkins Loan	84.038		145,898
Total Student Financial Assistance Cluster			<u>22,926,139</u>
TRIO Cluster			
TRIO - Student Support Services	84.042A		294,248
Total TRIO Cluster			<u>294,248</u>
Passed through from the California Community Colleges Chancellor's Office			
Career and Technical Education Act (CTEA), Title I, Part C	84.048	18-C01-046	375,407
Title I, CTEA Transitions	84.048A	18-C01-046	34,212
Passed through the State of California Department of Rehabilitation Workability III Program			
	84.126A	30047	139,991
Total U.S. Department of Education			<u>23,769,997</u>
U.S. DEPARTMENT OF VETERANS AFFAIRS			
Veterans Services	64.117		4,733
U.S. DEPARTMENT OF AGRICULTURE			
Passed through the California Department of Education			
Child and Adult Care Food Program	10.558	04375-CACFP-36- CC-CS	233,935
National Institute of Food and Agriculture Grants	10.226		104,943
Total U.S. Department of Agriculture			<u>338,878</u>
U.S. DEPARTMENT OF LABOR			
Passed through from Chaffey Community College District Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants			
	17.282	TC-26434-14-60- A-6	78,753

[1] Pass-Through Entity Identifying Number not available.

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
NATIONAL SCIENCE FOUNDATION			
Research and Development Cluster			
Passed through California State University of San Bernardino (CSUSB) Success in STEM at Hispanic Serving Institutions	47.076	[1]	\$ 63,993
Passed through University Enterprises Corporation at CSUSB Pre and Post Transfer Success in STEM at Hispanic Serving Institutions	47.076	1644261	96,526
Total Research and Development Cluster			<u>160,519</u>
Total National Science Foundation			<u>160,519</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Temporary Assistance for Needy Families (TANF) Cluster			
Passed through from the California Community Colleges Chancellor's Office			
Temporary Assistance for Needy Families (TANF) Passed through from California Department of Social Services (CDSS)	93.558	[1]	146,947
San Bernardino County TANF program	93.558	[1]	75,000
Total TANF Cluster			<u>221,947</u>
Passed through from the California Community Colleges Chancellor's Office			
Foster and Kinship Care Education Program	93.658	[1]	71,014
Child Care and Development Fund (CCDF) Cluster			
Passed through the California Department of Education			
Child Care and Development Block Grant	93.575	15136	94,799
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	13609	206,222
Total CCDF Cluster			<u>301,021</u>
Total U.S. Department of Health and Human Services			<u>593,982</u>
U.S. DEPARTMENT OF COMMERCE			
Passed through California Manufacturers and Technology Consulting			
Manufacturing Extension Partnership	11.611	70NANB15H196	328,833
Total Expenditures of Federal Awards			<u>\$ 25,275,695</u>

[1] Pass-Through Entity Identifying Number not available.

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Program	Program Entitlements		
	Current Year	Prior Year	Total Entitlement
Prop 30 - EPA	\$ 14,829,152	\$ -	\$ 14,829,152
AB104 ADULT ED BLOCK GRANT	1,853,736	827,301	2,681,037
AEBG DATA and ACCOUNTABILITY	-	90,891	90,891
SFAA-BFAP ADM ALLOWANCE	759,054	-	759,054
HUNGER FREE CAMPUS SUPPORT	127,329	32,593	159,922
ZERO TEXTBOOK COST DEGREE	2,000	120,270	122,270
MESA GRANT	74,515	-	74,515
ENROLLMENT GROWHT/NURSING PGM	171,697	-	171,697
AB798 TEXTBOOK AFFORDABILITY	25,925	-	25,925
DREAMER STUDENTS	-	37,590	37,590
VETERANS RESOURCE CENTER	101,099	73,839	174,938
FINANCIAL AID TECHNOLOGY	268,402	-	268,402
CERTIFIED NURSE ASSISTANT PROGRAM	117,500	-	117,500
EOPS-CARE PROGRAM	211,843	-	211,843
EOPS	1,543,805	-	1,543,805
HANDICAPPED STUDENT PROGRAMS	1,224,124	-	1,224,124
GENERAL CHILD CARE and DEVELOPMENT-VC	726,946	-	726,946
GENERAL CHILD CARE and DEVELOPMENT- PASSED THROUGH FROM COUNTY OF SAN BERNARDINO	160,000	-	160,000
CALIFORNIA STATE PRESCHOOL PROGRAM	1,887,636	-	1,887,636
CHILD CARE FOOD PROGRAM	12,662	-	12,662
FOSTER PARENTS	100,216	-	100,216
YOUTH EMPOWERMENT STR	22,500	-	22,500
STUDENT EQUITY GRANT	1,978,551	872,213	2,850,764
TELECOMMUNICATIONS TECHNOLOGY	-	5,641	5,641
BASIC SKILLS	792,045	776,982	1,569,027
INSTRUCTIONAL EQUIPMENT ALLOCATION	-	96,005	96,005
BLOCK GRANT FY-98	386,443	1,568,984	1,955,427
STUDENT SUCCES and SUPPORT PROGRAM	4,759,012	1,324,435	6,083,447
LOTTERY - RESTRICTED	1,099,358	-	1,099,358
3C MEDIA SOLUTIONS	-	52,712	52,712
PROP 39 CLEAN ENERGY FUNDING	-	269,707	269,707
ALTERNATE TEXT PRODUCTION CENTER	1,700,000	-	1,700,000
EDUCATIONAL PLANNING INITITATIVE	-	95,677	95,677

See accompanying note to supplementary information.

Program Revenues

Cash Received	Accounts Receivable	Unearned Revenue	Accounts Payable	Total Revenue	Program Expenditures
\$ 14,657,498	\$ 171,654	\$ -	\$ -	\$ 14,829,152	\$ 14,829,152
2,681,037	-	1,377,912	-	1,303,125	1,303,125
90,891	-	-	-	90,891	90,891
759,054	-	-	-	759,054	759,054
159,922	-	135,040	-	24,882	24,882
54,826	10,815	-	-	65,641	65,641
-	18,152	-	-	18,152	18,152
171,697	-	-	10,368	161,329	161,329
-	490	-	-	490	490
37,590	-	37,590	-	-	-
174,938	-	132,712	-	42,226	42,226
268,402	-	241,297	-	27,105	27,105
117,500	-	117,500	-	-	-
211,843	-	-	3,575	208,268	208,268
1,543,805	-	-	31,857	1,511,948	1,511,948
1,224,124	-	-	-	1,224,124	1,224,124
530,439	162,731	-	-	693,170	693,170
121,330	38,155	-	-	159,485	159,485
1,841,831	45,805	-	-	1,887,636	1,887,636
10,315	2,347	-	-	12,662	7,419
93,160	-	-	4,694	88,466	88,466
8,749	13,751	-	-	22,500	22,500
2,958,064	-	1,026,995	-	1,931,069	1,931,069
5,641	-	5,641	-	-	-
1,569,027	-	542,369	-	1,026,658	1,026,658
96,005	-	96,005	-	-	-
1,904,453	-	-	-	1,904,453	1,904,453
6,083,447	-	982,264	-	5,101,183	5,101,183
735,605	363,753	-	-	1,099,358	1,099,358
52,712	-	3,572	-	49,140	49,140
269,707	-	50,301	-	219,406	219,406
-	1,442,195	-	-	1,442,195	1,442,195
60,430	-	34,850	-	25,580	25,580

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF EXPENDITURES OF STATE AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2019**

Program	Program Entitlements		
	Current Year	Prior Year	Total Entitlement
CALWORKS	\$ 838,718	\$ -	\$ 838,718
PROP 39 REGION F COLLEGES/SBVC	20,000	428	20,428
ECONOMIC DEVT FOR DISTRESSED AREAS	750,000	-	750,000
EQUAL EMPLOYMENT OPPORTUNITY	50,000	90,712	140,712
MENTAL HEALTH SUPPORT	126,765	-	126,765
SWP IE CYBERHUB CENTERS/RCC	41,400	125,905	167,305
GUIDED PATHWAYS	597,211	497,676	1,094,887
CAMPUS SAFETY and SEXUAL ASSAULT	-	36,549	36,549
RIVERSIDE COUNTY REGIONAL TRAINING	-	181	181
ETP #6	-	138,257	138,257
STRONG WORKFORCE PROGRAM	3,119,885	1,441,750	4,561,635
REGIONAL SHARES/STRONG WORKFORCE	2,017,753	1,522,237	3,539,990
MIDDLE COLLEGE HIGH SCHOOL	100,000	-	100,000
ICT/DIGITAL MEDIA-1042AB	35,000	25,206	60,206
ICT/DIGITAL MEDIA-1070AB	200,000	-	200,000
CALTRANS - PAROLEE WORKCREW 7/16	-	369,625	369,625
CTE DATA UNLOCKED INITIATIVE	-	62,346	62,346
INNOVATION & EFFECTIVENESS GRANT	-	48,778	48,778
SWP/P17 CLOUD BASED NETLAB	384,449	372,932	757,381
SWP - EMP/SKILLS CREATE PATHWAYS	122,863	-	122,863
ETP #7	1,433,728	-	1,433,728
VETERANS RESOURCE CENTER	298,629	-	298,629
STAFF DEVELOPMENT	-	248	248
CLASSIFIED PROFESSIONAL DEVELOPMENT	80,279	-	80,279
Total State Awards			

See accompanying note to supplementary information.

Program Revenues					
Cash Received	Accounts Receivable	Unearned Revenue	Accounts Payable	Total Revenue	Program Expenditures
\$ 838,718	\$ -	\$ -	\$ 38,726	\$ 799,992	\$ 799,992
428	19,858	428	-	19,858	19,858
750,000	-	750,000	-	-	-
140,712	-	71,777	-	68,935	68,935
126,765	-	103,326	-	23,439	23,439
69,795	40,147	-	-	109,942	109,942
1,094,887	-	968,806	-	126,081	126,081
36,549	-	36,549	-	-	-
181	-	181	-	-	-
3,272	134,985	-	-	138,257	138,257
4,561,635	-	2,529,697	-	2,031,938	2,031,938
403,833	670,532	-	-	1,074,365	1,074,365
-	79,506	-	-	79,506	79,506
60,206	-	-	-	60,206	60,206
80,000	55,372	-	-	135,372	135,372
-	369,625	-	-	369,625	369,625
62,346	-	47,475	-	14,871	14,871
48,778	-	48,778	-	-	-
57,248	142,354	-	-	199,602	199,602
66,980	30,217	-	-	97,197	97,197
-	853,624	-	-	853,624	853,624
79,470	21,810	79,470	-	21,810	21,810
248	-	248	-	-	-
80,279	-	80,279	-	-	-
<u>\$ 47,056,372</u>	<u>\$ 4,687,878</u>	<u>\$ 9,501,062</u>	<u>\$ 89,220</u>	<u>\$ 42,153,968</u>	<u>\$ 42,148,725</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF WORKLOAD MEASURES FOR STATE GENERAL
 APPORTIONMENT ANNUAL (ACTUAL) ATTENDANCE
 FOR THE YEAR ENDED JUNE 30, 2019**

CATEGORIES	Reported Data*	Audit Adjustments	Audited Data
A. Summer Intersession (Summer 2018 only)			
1. Noncredit	6.22	-	6.22
2. Credit	1,214.75	-	1,214.75
B. Summer Intersession (Summer 2019 - Prior to July 1, 2019)			
1. Noncredit	-	-	-
2. Credit	531.94	-	531.94
C. Primary Terms (Exclusive of Summer Intersession)			
1. Census Procedure Courses			
(a) Weekly Census Contact Hours	8,008.36	-	8,008.36
(b) Daily Census Contact Hours	1,402.40	-	1,402.40
2. Actual Hours of Attendance Procedure Courses			
(a) Noncredit	226.88	-	226.88
(b) Credit	1,178.01	-	1,178.01
3. Alternative Attendance Accounting Procedure Courses			
(a) Weekly Census Procedure Courses	1,295.76	-	1,295.76
(b) Daily Census Procedure Courses	1,427.35	-	1,427.35
(c) Noncredit Independent Study/Distance Education Courses	-	-	-
D. Total FTES	<u>15,291.67</u>	<u>-</u>	<u>15,291.67</u>
SUPPLEMENTAL INFORMATION (Subset of Above Information)			
E. In-Service Training Courses (FTES)	-	-	-
F. Basic Skills Courses and Immigrant Education			
1. Noncredit	-	-	-
2. Credit	1,233.10	-	1,233.10
<u>CCFS-320 Addendum</u>			
CDCP Noncredit FTES	30.94	-	30.94

* Annual report revised as of October 23, 2019

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

RECONCILIATION OF *EDUCATION CODE SECTION 84362 (50 PERCENT LAW) CALCULATION*
 FOR THE YEAR ENDED JUNE 30, 2019

	Object/TOP Codes	ECS 84362 A Instructional Salary Cost AC 0100 - 5900 and AC 6110			ECS 84362 B Total CEE AC 0100 - 6799		
		Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
<u>Academic Salaries</u>							
Instructional Salaries							
Contract or Regular	1100	\$ 19,289,721	\$ -	\$ 19,289,721	\$ 19,289,721	\$ -	\$ 19,289,721
Other	1300	15,439,757	-	15,439,757	15,439,757	-	15,439,757
Total Instructional Salaries		34,729,478	-	34,729,478	34,729,478	-	34,729,478
Noninstructional Salaries							
Contract or Regular	1200	-	-	-	6,777,619	-	6,777,619
Other	1400	-	-	-	715,814	-	715,814
Total Noninstructional Salaries		-	-	-	7,493,433	-	7,493,433
Total Academic Salaries		34,729,478	-	34,729,478	42,222,911	-	42,222,911
<u>Classified Salaries</u>							
Noninstructional Salaries							
Regular Status	2100	-	-	-	20,619,990	-	20,619,990
Other	2300	-	-	-	2,007,271	-	2,007,271
Total Noninstructional Salaries		-	-	-	22,627,261	-	22,627,261
Instructional Aides							
Regular Status	2200	1,703,770	-	1,703,770	1,703,770	-	1,703,770
Other	2400	952,365	-	952,365	952,365	-	952,365
Total Instructional Aides		2,656,135	-	2,656,135	2,656,135	-	2,656,135
Total Classified Salaries		2,656,135	-	2,656,135	25,283,396	-	25,283,396
Employee Benefits	3000	11,983,684	-	11,983,684	25,230,770	-	25,230,770
Supplies and Material	4000	-	-	-	843,069	-	843,069
Other Operating Expenses	5000	108,198	-	108,198	9,201,956	-	9,201,956
Equipment Replacement	6420	-	-	-	839,017	-	839,017
Total Expenditures		49,477,495	-	49,477,495	103,621,119	-	103,621,119
Prior to Exclusions		49,477,495	-	49,477,495	103,621,119	-	103,621,119

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF *EDUCATION CODE* SECTION 84362 (50 PERCENT LAW) CALCULATION, Continued
FOR THE YEAR ENDED JUNE 30, 2019**

	Object/TOP Codes	ECS 84362 A Instructional Salary Cost AC 0100 - 5900 and AC 6110			ECS 84362 B Total CEE AC 0100 - 6799		
		Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
<u>Exclusions</u>							
Activities to Exclude							
Student Health Services Above Amount Collected	6441	\$ -	\$ -	\$ -	\$ 148,319	\$ -	\$ 148,319
Objects to Exclude							
Rents and Leases	5060	-	-	-	773,131	-	773,131
Employee Benefits	3000	-	-	-	1,385,244	-	1,385,244
Supplies and Materials	4000	-	-	-	-	-	-
Software	4100	-	-	-	-	-	-
Books, Magazines, and Periodicals	4200	-	-	-	-	-	-
Instructional Supplies and Materials	4300	-	-	-	-	-	-
Noninstructional Supplies and Materials	4400	-	-	-	74,862	-	74,862
Total Supplies and Materials		-	-	-	74,862	-	74,862

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF EDUCATION CODE SECTION 84362 (50 PERCENT LAW) CALCULATION, Continued
FOR THE YEAR ENDED JUNE 30, 2019**

	ECS 84362 A Instructional Salary Cost AC 0100 - 5900 and AC 6110			ECS 84362 B Total CEE AC 0100 - 6799			
	Object/TOP Codes	Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
Other Operating Expenses and Services	5000	\$ -	\$ -	\$ -	\$ 2,833,438	\$ -	\$ 2,833,438
Capital Outlay							
Equipment	6300	-	-	-	3,000	-	3,000
Equipment - Replacement	6420	-	-	-	-	-	-
Total Equipment		-	-	-	3,000	-	3,000
Total Exclusions		-	-	-	5,217,994	-	5,217,994
Total for ECS 84362, 50 Percent Law		\$ 49,477,495	\$ -	\$ 49,477,495	\$ 98,403,125	\$ -	\$ 98,403,125
Percent of CEE (Instructional Salary Cost/Total CEE)		50.28%		50.28%	100.00%		100.00%
50% of Current Expense of Education					\$ 49,201,563		\$ 49,201,563

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (CCFS-311)
WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

Summarized below are the fund balance reconciliations between the Annual Financial and Budget Report (CCFS-311) and the audited financial statements.

	General Fund	KVCR Fund	FCC Auction Fund	KVCR FNX Fund	PARS Trust
FUND BALANCE					
Balance, June 30, 2019, (CCFS-311)	\$ 25,281,993	\$ (442,557)	\$ 68,374,618	\$ 200,029	\$ 79,306,510
Post closing entries					
Change in:					
Investments	-	-	-	-	1,011,949
Accounts receivable	(2,231,302)				
Claims liability	-	-	-	-	-
Accounts payable	(842,984)	17,342	(1,089,861)	(12,803)	-
Deferred revenue	5,699,546	-	-	-	-
Inter-fund borrowings	(262,597)	-	-	-	-
Balance, June 30, 2019, Audited	<u>\$ 27,644,656</u>	<u>\$ (425,215)</u>	<u>\$ 67,284,757</u>	<u>\$ 187,226</u>	<u>\$ 80,318,459</u>

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**PROPOSITION 30 EDUCATION PROTECTION ACCOUNT (EPA)
EXPENDITURE REPORT
FOR THE YEAR ENDED JUNE 30, 2019**

Activity Classification	Object Code	Unrestricted			
EPA Revenue:	8630				\$ 14,829,152
Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	1000-5900	\$ 14,829,152	\$ -	\$ -	\$ 14,829,152
Revenues Less Expenditures					\$ -

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2019**

**Amounts Reported for Governmental Activities in the Statement
of Net Position are Different Because:**

Total Fund Balance:

General Fund	\$ 27,644,656	
Special Revenue Funds	(85,710)	
Capital Project Funds	41,234,098	
Debt Service Funds	35,602,275	
Enterprise Funds	67,293,474	
Internal Service Funds	9,130,688	
Fiduciary Funds	<u>132,134</u>	
Total Fund Balance - All District Funds		\$ 180,951,615

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.

The cost of capital assets is	751,378,052	
Accumulated depreciation is	<u>(173,814,274)</u>	577,563,778
Less fixed assets already recorded in the enterprise funds		(44,908,756)

The District has refunded debt obligations with crossover bonds. These investments are held in an escrow account to pay debt remaining on the books until the crossover date. 50,808,100

Deferred charges on refunding (the difference between the reacquisition price and net carrying amount of refunded debt) are capitalized and amortized over the remaining life of the new or old debt (whichever is shorter) and are included with governmental activities. 12,978,711

Deferred outflows of resources related to pensions represent a consumption of net position in a future period and is not reported in the District's funds.

Deferred outflows of resources related to pensions at year end consist of:

Pension contributions subsequent to measurement date	13,032,722	
Net change in proportionate share of net pension liability	16,874,325	
Differences between projected and actual earnings on pension plan investments	492,564	
Differences between expected and actual experience in the measurement of the total net pension liability	4,127,043	
Changes of assumptions	<u>15,526,210</u>	
Total Deferred Outflows of Resources Related to Pensions		50,052,864

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION, Continued
JUNE 30, 2019**

Deferred inflows of resources related to pensions represent an acquisition of net position that applies to a future period and is not reported in the District's funds. Deferred inflows of resources related to pensions at year end consist of:

Net change in proportionate share of net pension liability	\$ (9,172,926)	
Differences between projected and actual earnings on pension plan investments	(2,362,203)	
Differences between expected and actual experience in the measurement of the total pension liability.	<u>(891,084)</u>	
Total Deferred Inflows of Resources Related to Pensions		\$ (12,426,213)

Deferred outflows of resources related to OPEB represent a consumption of net position in a future period and is not reported in the District's funds. Deferred outflows of resources related to OPEB at year end consist of OPEB contributions subsequent to measurement date. 287,288

Deferred inflows of resources related to OPEB represent an acquisition of net position that applies to a future period and is not reported in the District's funds. Deferred inflows of resources related to OPEB at year-end consists of the net difference between projected and actual earnings on OPEB plan investments. (4,652)

In governmental funds, unmatured interest on long-term obligations is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term obligations is recognized when it is incurred. (8,090,198)

Aggregate net pension obligation is not due and payable in the current period, and is not reported as a liability in the funds. (121,398,232)

Long-term obligations at year end consist of:

Bonds payable	511,441,456
Compensated absences	3,544,547
Aggregate net OPEB liability	2,111,291

In addition, the District has issued 'capital appreciation' general obligation bonds. The accretion of interest unmatured on the general obligation bonds to date is: 79,337,411 (596,434,705)

\$ 89,379,600

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

NOTE 1 - PURPOSE OF SCHEDULES

District Organization

This schedule provides information about the District's governing board members and administration members as of June 30, 2019.

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (Part 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The District has not elected to use the ten percent de minimis cost rate as covered in Section 200.414 Indirect (F&A) costs of the Uniform Guidance.

The Federal Perkins Loans program represents an outstanding loan with the District with continuing compliance requirements. The balance on the outstanding loan at June 30, 2019, was \$138,138.

The following schedule provides reconciliation between revenues reported on the Statement of Revenues, Expenses, and Changes in Net Position - Primary Government and the related expenditures reported on the Schedule of Expenditures of Federal Awards.

Description	CFDA Number	Amount
Total Federal Revenues per Statement of Revenues, Expenditures, and Changes in Fund Balances:		\$ 26,715,858
Build America Bonds	N/A	(1,586,061)
Federal Perkins Loan	84.038	145,898
Total Expenditures of Federal Awards		\$ 25,275,695

Schedule of Expenditures of State Awards

The accompanying Schedule of Expenditures of State Awards includes the State grant activity of the District and is presented on the modified accrual basis of accounting. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The information in this schedule is presented to comply with reporting requirements of the California State Chancellor's Office.

Schedule of Workload Measures for State General Apportionment Annual (Actual) Attendance

FTES is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds, including restricted categorical funding, are made to community college districts. This schedule provides information regarding the annual attendance measurements of students throughout the District.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 20192019

Reconciliation of *Education Code* Section 84362 (50 Percent Law) Calculation

ECS 84362 requires the District to expend a minimum of 50 percent of the unrestricted General Fund monies on salaries of classroom instructors. This is reported annually to the State Chancellor's Office. This schedule provides a reconciliation of the amount reported to the State Chancellor's Office and the impact of any audit adjustments and/or corrections noted during the audit.

Reconciliation of Annual Financial and Budget Report (CCFS-311) With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Form CCFS-311 to the District's audited financial statements.

Proposition 30 Education Protection Account (EPA) Expenditure Report

This schedule provides the District's summary of receipts and uses of the monies received through the EPA.

Reconciliation of Governmental Funds to the Statement of Net Position

This schedule provides a reconciliation of the adjustments necessary to bring the District's internal fund financial statements, prepared on a modified accrual basis, to the government-wide full accrual basis financial statements required under GASB Statements No. 34 and No. 35 business-type activities reporting model.



INDEPENDENT AUDITOR'S REPORTS



CPAs & BUSINESS ADVISORS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees
San Bernardino Community College District
San Bernardino, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, and the aggregate remaining fund information of San Bernardino Community College District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 17, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the Schedule of Findings and Questioned Costs, we identified a certain deficiency in internal control to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the District in a separate letter dated December 17, 2019.

San Bernardino Community College District's Response to Finding

The District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rancho Cucamonga, California
December 17, 2019



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
San Bernardino Community College District
San Bernardino, California

Report on Compliance for Each Major Federal Program

We have audited San Bernardino Community College District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major Federal programs for the year ended June 30, 2019. The District's major Federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2019-002. Our opinion on each major Federal program is not modified with respect to this matter.

The District's response to the noncompliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2019-002, that we consider to be a significant deficiency.

The District's response to the internal control over compliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Eide Bailly LLP

Rancho Cucamonga, California
December 17, 2019



INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
San Bernardino Community College District
San Bernardino, California

Report on State Compliance

We have audited San Bernardino Community College District's (the District) compliance with the types of compliance requirements as identified in the 2018-2019 California Community Colleges Chancellor's Office *District Audit Manual* that could have a direct and material effect on each of the District's State programs as noted below for the year ended June 30, 2019.

Management's Responsibility

Management is responsible for compliance with State laws and regulations, and the terms and conditions of its State awards applicable to its State programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of each of the District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the standards and procedures identified in the 2018-2019 California Community Colleges Chancellor's Office *District Audit Manual*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above could have a material effect on the applicable programs noted below. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of the District's compliance with those requirements.

Basis for Qualified Opinion on Section 425 – Residency Determination for Credit Courses and Section 427 – Dual Enrollment (CCAP and Non-CCAP)

As described in the accompanying Schedule of Findings and Questioned Costs, the District did not comply with requirements regarding Section 425 – Residency Determination for Credit Courses, 2019-005 and Section 427 – Dual Enrollment (CCAP and Non-CCAP), 2019-003 and 2019-004. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to those programs.

Qualified Opinion on Section 425 – Residency Determination for Credit Courses and Section 427 – Dual Enrollment (CCAP and Non-CCAP)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the District complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2019.

Unmodified Opinion for Each of the Other Programs

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the State programs noted below that were audited for the year ended June 30, 2019, except as described in the State Awards Findings and Questioned Costs section of the accompanying Schedule of Findings and Questioned Costs.

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with State laws and regulations applicable to the following:

- Section 421 Salaries of Classroom Instructors (50 Percent Law)
- Section 423 Apportionment for Activities Funded From Other Sources
- Section 424 State General Apportionment Funding System
- Section 425 Residency Determination for Credit Courses
- Section 426 Students Actively Enrolled
- Section 427 Dual Enrollment (CCAP and Non-CCAP)
- Section 430 Scheduled Maintenance Program
- Section 431 Gann Limit Calculation
- Section 435 Open Enrollment
- Section 439 Proposition 39 Clean Energy Fund
- Section 444 Apprenticeship Related and Supplemental Instruction (RSI) Funds
- Section 475 Disabled Student Programs and Services (DSPS)
- Section 479 To Be Arranged Hours (TBA)
- Section 490 Proposition 1D and 51 State Bond Funded Projects
- Section 491 Education Protection Account Funds

The District did not receive any funding for Apprenticeship Related and Supplemental Instruction (RSI) Funds; therefore, the compliance tests within this section were not applicable.

The District did not receive any funding through Proposition 1D and 51 State Bond Funded Projects; therefore, the compliance tests within this section were not applicable.

The District's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the District's responses and, accordingly, we express no opinion on the responses.



Rancho Cucamonga, California
December 17, 2019



SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2019**

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>Yes</u>
Significant deficiencies identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major Federal programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>Yes</u>
Type of auditor's report issued on compliance for major Federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of the Uniform Guidance?	<u>Yes</u>

Identification of major Federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.063, 84.007, 84.033, 84.038	Student Financial Assistance Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 758,270</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

STATE AWARDS

Type of auditor's report issued on compliance for State programs:	<u>Qualified</u>
-------------------------------------------------------------------	------------------

Unmodified for all State programs except for the following State program which was qualified:

<u>Name of State Program</u>
<u>425 - Residency Determination for Credit Courses</u>
<u>427 - Dual Enrollment (CCAP and Non-CCAP)</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS FOR THE YEAR ENDED JUNE 30, 2019

The following finding represents a material weakness related to the financial statements that is required to be reported in accordance with *Government Auditing Standards*.

2019-001 Finding

Criteria or Specific Requirement

The accounting system used to record the financial affairs of any community college district shall be in accordance with the definitions, instructions, and procedures published in the California Community Colleges Budget and Accounting Manual (BAM). Colleges are also required to present their financial statements in accordance with generally accepted accounting principles (GAAP).

Condition

Material Weakness - Adjustments and reclassifications were required to conform to the BAM and GAAP during the District's closing process. Corrections were made to the various accounts included below, but not limited to:

- Investment accounts required material reclassifications to ensure accuracy of account balances.
- Accounts payable and Accounts receivable balances relating to multiple funds required material adjustments.
- Interfund transactions were not properly accounted for during the fiscal year and required material reclassifications and adjustments.
- The revolving account was not properly reconciled.

Questioned Costs

Adjustments to the financial statements were reviewed with management and accepted for posting. No questioned costs were associated with this finding.

Context

The District maintains individual funds with asset and liability balances subject to the reconciliation process. The net impact to the individual funds is included on page 85 of this report.

Effect

Many adjustments to the general ledger were proposed as a result of the audit procedures. These adjustments were accepted by management to ensure the financial statements were presented in accordance with generally accepted accounting principles.

Cause

The oversight and monitoring controls over the individual asset and liability accounts and the closing process appear not to have been adhered to.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS FOR THE YEAR ENDED JUNE 30, 2019

Recommendation

The District should develop a closing procedure calendar at year end to ensure that all information is prepared, reviewed, and reconciled prior to the closing of the general ledger. A regular and timely reconciliation of all accounts should be performed with any inconsistencies reconciled and adjusted prior to year end.

Corrective Action Plan

At the end of the 2019 fiscal year, District management achieved the difficult, multi-year goal of obtaining fiscal accountable status from the County Superintendent of Schools. In conjunction with this effort, the District implemented a new Oracle Enterprise Resource Management System. The implementation was successful but there were challenges with year-end reconciliation and preparation of all accounting entries. With the system implementation completed, management will update its year-end closing procedures to ensure all information is prepared, reviewed, and reconciled prior to the closing of the general ledger.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2019

The following finding represents a significant deficiency and an instance of noncompliance including questioned costs that is required to be reported by the Uniform Guidance.

2019-002 Return to Title IV

Program Name: Student Financial Assistance Cluster
CFDA Number: 84.007,84.003, 84.063
Federal Agency: U.S. Department of Education (ED)
Pass-Through Entity: Direct Funded

Criteria or Specific Requirement

OMB Compliance Supplement, 34 CFR section 668.173(b): Timing of Return of Title IV Funds

Returns of Title IV funds are required to be deposited or transferred into the SFA account or electronic fund transfers initialed to ED or the appropriate FFEL lender as soon as possible, but no later than 45 days after the date the institution determines that the student withdrew. Returns by check are late if the check is issued more than 45 days after the institution determined the student withdrew or the date on the canceled check shows the check was endorsed more than 60 days after the date the institution determined that the student withdrew or the date on the canceled check shows the check was endorsed more than 60 days after the date of institution determined that the student withdrew.

Condition

Significant Deficiency – At San Bernardino Valley College, the District's portion of the Return to Title IV funds was not returned within the 45 day requirement for 10 out of the 37 students tested.

Questioned Costs

No questioned costs as the funds were all returned to the Department of Education.

Context

There were 410 Return to Title IV calculations done for Valley College and 33 done for Crafton Hills College.

Effect

Without proper monitoring of student withdrawals, the District is at risk of noncompliance with the above referenced criteria.

Cause

The District's policies and procedures were not properly adhered to.

Repeat Finding: No

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2019

Recommendation

It is recommended the institution should establish effective controls to ensure the Return to Title IV funds occurs within 45 days from the date the institution determines the student withdrew from all classes.

Corrective Action Plan

The San Bernardino Valley College Financial Aid Office is updating its controls to ensure that Return to Title IV funds occurs within 45 days from the date the institution determines the student withdrew from all classes.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2019

The following findings represent instances of noncompliance and questioned costs relating to State program laws and regulations.

2019-003 Dual Enrollment – Enrollment Fees

Criteria or Specific Requirement

California Code of Regulations (CCR) Education Code Section 76001(a) outlines the governing board of a community college may admit to any community college under its jurisdiction as a special part-time or full-time student in any session or term any student who is eligible to attend community college.

California Code of Regulations (CCR) Education Code Section 76001(d) outlines a special part-time student may enroll in up to, and including 11 units per semester, or the equivalent thereof, at the community college.

California Code of Regulations (CCR) Education Code Section 76003(f) outlines the governing board of a community college district may exempt special part-time students admitted pursuant to Section 76001 from the fee requirement.

Condition

One out of 25 students identified as dual enrolled students during testing was assessed enrollment fees. The student enrolled in only 4 units at Crafton Hills College for the Fall 2018 term, below the 11 unit threshold. Therefore, no enrollment fees should have been assessed to the student.

Questioned Costs

No questioned costs. The student was subsequently reimbursed for the enrollment fees.

Context

There were a total of 550 dual enrollment students (337 at Crafton Hills College and 213 at San Bernardino Valley College) enrolled during the 2018-2019 fiscal year. Based on the calculated error rate, the District is at risk of a total of 22 students being non-compliant.

Effect

The District inadvertently charged one special part-time student enrollment fees.

Cause

The District's procedures were not followed to ensure compliance with the dual enrollment requirements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2019

Recommendation

The District should implement an effective control procedure for monitoring compliance issues related to the dual enrollment program to ensure that compliance requirements are met.

Corrective Action Plan

Management is updating its procedures for monitoring compliance issues related to the dual enrollment program to ensure that compliance requirements are met.

2019-004 Dual Enrollment – Course Publication

Criteria or Specific Requirement

California Code of Regulations (CCR) Education Code Section 76002(a)(B) requires that "if a decision to offer a class on a high school campus is made after the publication of the regular schedule of classes, and the class is solely advertised to the general public through electronic media, the class shall be so advertised for a minimum of 30 continuous days prior to the first meeting of the class."

Condition

25 courses with Non-CCAP students enrolled were selected for testing of the Education Code criteria. Two of the 25 courses were not published a minimum of 30 days prior to the first meeting of the course. These courses were ultimately held at a high school location under the instruction of San Bernardino Valley College.

Questioned Costs

No questioned costs.

Context

There was a total of approximately 83 courses with dual enrolled students held at a high school during the 2018-2019 fiscal year. Based on the calculated error rate, a total of approximately 7 courses are at risk of noncompliance.

Effect

The District did not meet the minimum advertised number of continuous days for classes being held on a high school campus.

Cause

Compliance oversight prevented the District's procedures to be followed related to dual enrollment requirements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2019

Recommendation

The District should implement a control procedure for monitoring compliance issues related to the dual enrollment program to ensure that compliance requirements are met.

Corrective Action Plan

Management is updating its procedures for monitoring compliance issues related to the dual enrollment program to ensure that compliance requirements are met.

2019-005 Residency Determination for Credit Courses

Criteria or Specific Requirement

- 1) Education Code sections 66770-66773.5, 68000-68044, 68050-68080, 68082, 68100, 68101, 68130, 76140, 76140.5, and 76143
- 2) California Code of Regulations, title 5, sections 54000-54072, 58012, 59114, and 59116.
- 3) Chancellor's Office, Student Attendance Accounting Manual and related advisories (SAAM)
- 4) Memorandum from Chancellor's office dated 3/2/10 regarding out-of-state athletes, Residency Determination and nonresident Tuition Fees

Condition

Two out of twenty-five students tested at Crafton Hills who were identified as a #2 in the CCCApply generated report were misclassified. The #2 identifier is an indication that the applicant's residency was questionable and should be identified as a nonresident until proof of residency is provided by the applicant. The students were classified as a resident; however, the college was unable to provide documentation that supported this classification

Questioned Costs

The FTES relating to the two students found to be misclassified as residents is .8333, which amounts to a dollar value of \$4,292.44.

Context

Two out of twenty-five students selected were found to be misclassified regarding their residency status. There was a total of approximately 308 students classified as residents when further proof of residency was required as identified by the central processor during the fiscal year. Based on the calculated error rate, a total of approximately 37 students are at risk for residency misclassification.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2019

Effect

The CCFS-320 report is overstated regarding the amount of FTES attributed to resident student and understated regarding the amount of FTES attributed to nonresident students. Since non-resident FTES are not funded through state apportionment, the overstatement of resident FTES results in an overclaim of apportionment.

Cause

When the student's questionable residency status was uploaded into the District's student information module, the system recognized the two students previously attended the college as a resident a year back and the system automatically classified the student as a resident. There appears to be a potential coding error in the District's student information system. In addition, there was a lack of effective controls to detect and correct the errors in student residency status.

Recommendation

The District should analyze their system processes to avoid potential residency misclassification errors in the future. The information in the system should also be reviewed to ensure the accuracy and reliability.

Corrective Action Plan

The Admissions and Records Department is updating its procedures to avoid potential residency misclassification errors.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2019

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Federal Awards Findings

2018-001 Finding

Program Name: Student Financial Assistance Cluster, Federal Pell Grant Program

CFDA Number: 84.063

Federal Agency: U.S. Department of Education (DOE)

Pass-Through Entity: Direct Funded

Criteria or Specific Requirement

34 CFR section 668.22(c):

If an institution is not required to take attendance, the withdrawal date is (1) the date, as determined by the institution, that the student began the withdrawal process prescribed by the school; (2) the date, as determined by the institution, that the student otherwise provided official notification to the school, in writing or orally, of his or her intent to withdraw; (3) if the student ceases attendance without providing official notification to the institution of his or her withdrawal, the midpoint of the payment period or, if applicable, the period of enrollment; (4) if the institution determines that a student did not begin the withdrawal process or otherwise notify the school of the intent to withdraw due to illness, accident, grievous personal loss or other circumstances beyond the student's control, the date the institution determines is related to that circumstance; (5) if a student does not return from an approved leave of absence, the date that the institution determines the student began the leave of absence; or (6) if the student takes an unapproved leave of absence, the date that the student began the leave of absence.

Condition

Significant Deficiency - Valley College: The institution did not use the correct withdrawal date in performing the return to Title IV calculation.

Questioned Costs

No questioned costs.

Context

Out of forty instances tested, there was one where the institution used an incorrect withdrawal date in performing the return to Title IV calculation.

Effect

Without proper monitoring of student withdrawals, the District risks noncompliance with the above referenced criteria.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2019

Cause

The institution incorrectly input the withdrawal date in to the return to Title IV calculation.

Repeat Finding: Yes

Recommendation

It is recommended that the institution perform a review of all return to Title IV calculations to ensure accuracy.

Current Status

Implemented.

2018-002 Finding

Program Name: Student Financial Assistance Cluster, Federal Pell Grant Program

CFDA Number: 84.063

Federal Agency: U.S. Department of Education (DOE)

Pass-Through Entity: Direct Funded

Criteria or Specific Requirement

34 CFR sections 668.22(e)(1) and 668.22(e)(2)

The amount of earned Title IV grant or loan assistance is calculated by determining the percentage of Title IV grant or loan assistance that has been earned by the student and applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student for the payment period or period of enrollment as of the student's withdrawal date. A student earns 100 percent if his or her withdrawal date is after the completion of 60 percent of (1) the calendar days in the payment period or period of enrollment for a program measured in credit hours, or (2) the clock hours scheduled to be completed for the payment period or period of enrollment for a program measured in clock hours.

Condition

Significant Deficiency - Valley College: The District did not accurately calculate the amount of Title IV grant assistance that was or could have been disbursed to the student as of the student's withdrawal date.

Questioned Costs

No questioned costs.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2019

Context

Out of forty instances tested, there were nine where the District performed the return to Title IV calculation using the incorrect enrollment status as of the student's withdrawal date.

Effect

Without proper monitoring of student's enrollment status at their withdrawal date, the District risks noncompliance with the above referenced criteria.

Cause

The institution did not correctly identify that units enrolled at the time of the student's withdrawal date.

Repeat Finding: No

Recommendation

It is recommended that the institution identify the units enrolled at the time of the student's withdrawal date, and to use that enrollment status when performing the return to Title IV calculation.

Current Status

Implemented.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Jose F. Torres, Interim Chancellor
DATE: January 9, 2020
SUBJECT: Consideration of Approval to Accept the Prioritized Board Directives for the 2020-21 General Fund Budget for First Read

RECOMMENDATION

It is recommended that the Board of Trustees accept the attached Board Directives for the 2020-21 General Fund budget for a first read.

OVERVIEW

District Administrative Procedure 6200, Budget Preparation, calls for the Board of Trustees to give initial direction concerning the distribution of resources for the 2020-21 budget prior to March 1, 2020.

ANALYSIS

The attached directives are being submitted for a first read. It is anticipated that the Board will discuss the directives at its retreat on January 30, 2020, with second read and final approval at its business meeting on February 13, 2020.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

This board item has no financial implications.

**Prioritized Board Directives for the
2020-21 General Fund Budget¹**
(To be submitted for first read on January 9, 2020.)

[v.12.17.2019.p.1|1]

Consistent with SBCCD Administrative Procedure 6200 Budget Preparation, the Board of Trustees provides staff with initial direction concerning the distribution of resources for the next fiscal year's budget prior to March 1. SBCCD's budget shall be prepared in accordance with Title 5, the California Community Colleges Budget and Account Manual, and all other related state and federal laws and regulations.

- 1) Align unrestricted general fund and student success funding with the State Chancellor's Vision for Success.
- 2) Allocate funding to support the implementation of the SBCCD Promise.
- 3) Maintain a fund balance range of 10-15% in the Unrestricted General Fund (state minimum is 5%), unless fund balance is utilized for specially identified *one-time*¹ needs as authorized by the Board of Trustees.
- 4) Allocate funding through the [collegially approved](#) resource allocation model to provide for safe, energy efficient and well-maintained facilities that contribute to student success.
- 5) ~~Funding for any n~~New positions must be approved through the process of program review or any other prioritization process as established at the colleges and district offices [before being funded](#).

¹ *One-time* is defined as an expenditure that has no ongoing commitment. While one-time needs may be repeated in future years, the nature of the expenditure must conform to the definition.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Stacey K. Nikac, Administrative Officer
DATE: January 9, 2020
SUBJECT: Accept Board Policies for First Reading

RECOMMENDATION

It is recommended that the Board of Trustees accept Board Policies for first reading. Administrative Procedures are submitted for information and review for consistency with Board policies.

AP/BP 3540 Sexual Assaults on Campus
AP/BP 6530 District Vehicles
AP/BP 6750 Parking
AP/BP 6751 Parking Citation Payment Plan
AP 7215 Academic Employees: Probationary Contract Faculty

OVERVIEW

The SBCCD has a process of continuous review of its Board Policies and Administrative Procedures to ensure compliance with Title 5, California Education Code and current district/college needs. The attached policies and procedures have been modified and or reviewed and have gone through the collegial consultation process as outlined in Board Policy 2410.

ANALYSIS

The changes to these policies include requirements of the Education Code, current laws, and those determined to be necessary for the efficient operation of the district. At its meeting on December 3, 2019, District Assembly agreed to move the AP/BP forward for Board approval.

INSTITUTIONAL VALUES

- I. Institutional Effectiveness
- II. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

None.



Origination:	N/A
Last Approved:	N/A
Last Revised:	N/A
Next Review:	N/A
Owner:	Chancellor's Cabinet Chancellor's Cabinet:
Policy Area:	Chapter 3 General Institution
References:	Legally Required

AP 3540 Sexual and Other Assaults on Campus

For additional information and resources on sexual assault, domestic violence, dating violence, and stalking in the educational/campus environment, the Department of Justice has established a clearinghouse of resources geared towards colleges and universities, which can be accessed at the California Attorney General's website.

Any sexual assault or physical abuse, including, but not limited to, rape, domestic violence, dating violence, sexual assault, or stalking, as defined by California law, whether committed by an employee, student, or member of the public, occurring on District property, in connection with all the academic, educational, extracurricular, athletic, and other programs of the District, whether those programs take place in the District's facilities or at another location, or on an off-campus site or facility maintained by the District, or on grounds or facilities maintained by a student organization, is a violation of District policies and regulations, and is subject to all applicable punishment, including criminal procedures and employee or student discipline procedures. (See also AP 5500 titled Standards of Student Conduct.)

"Sexual assault" includes but is not limited to, rape, forced sodomy, forced oral copulation, rape by a foreign object, sexual battery, or threat of sexual assault.

"Dating violence" means violence committed by a person who is or has been in a social relationship of a romantic or intimate nature with the victim. The existence of a romantic or intimate relationship will be determined based on the length of the relationship, the type of relationship and the frequency of interaction between the persons involved in the relationship.

"Domestic violence" includes felony or misdemeanor crimes of violence committed by:

- a current or former spouse of the victim;
- a person with whom the victim shares a child in common;
- a person who is cohabitating with or has cohabitated with the victim as a spouse;
- a person similarly situated to a spouse of the victim under California law; or
- any other person against an adult or youth victim who is protected from that person's acts under California law.

"Stalking" means engaging in a course of conduct directed at a specific person that would cause a reasonable person to fear for his or her safety or the safety of others, or to suffer substantial emotional distress.

It is the responsibility of each person involved in sexual activity to ensure that he or she has the affirmative consent of the other or others to engage in the sexual activity. Lack of protest or resistance does not mean consent, nor does silence mean consent. Affirmative consent must be ongoing throughout a sexual activity and can be revoked at any time. The existence of a dating relationship between the persons involved, or the fact of past sexual relations between them, should never by itself be assumed to be an indicator of consent.

"Affirmative consent" means affirmative, conscious, and voluntary agreement to engage in sexual activity.

These written procedures and protocols are designed to ensure victims of domestic violence, dating violence, sexual assault, or stalking receive treatment and information. (For physical assaults/violence, see also AP 3500, 3510, and 3515)

All students, faculty members or staff members who allege they are the victims of domestic violence, dating violence, sexual assault or stalking on District property shall be provided with information regarding options and assistance available to them. Information shall be available from the District Police, which shall maintain the identity and other information about alleged sexual assault victims as confidential unless and until the District Police is authorized to release such information.

The Office of Student Life, Student Health Services, Health & Welfare Center, District Police, Title IX Coordinator and Human Resources shall provide all alleged victims of domestic violence, dating violence, sexual assault, or stalking with the following:

- A copy of the District's policy and procedure regarding domestic violence, dating violence, sexual assault, or stalking;
- A list of personnel on campus who should be notified and procedures for such notification, if the alleged victim consents;
 - Office of Student Life,
 - Student Health Services,
 - Health & Wellness Center,
 - District Police,
 - Title IX Coordinator
 - Human Resources
- A description of available services, and the persons on campus available to provide those services if requested. Services and those responsible for provided or arranging them include:
 - transportation to a hospital, if necessary by Local Police, District Police or San Bernardino Sexual Assault Services;
 - counseling by Student Health Services, Health & Wellness Center or referral to a counseling center, San Bernardino Sexual Assault Services or Option House;
 - notice to the police, if desired, by Local Police or District Police;
 - a list of other available campus resources or appropriate off-campus resources at the Office of Student Life, Student Health Services, Health & Wellness Center, District Police, Title IX Coordinator and Human Resources.
- A description of each of the following procedures:
 - criminal prosecution;
 - civil prosecution (i.e., lawsuit);
 - District disciplinary procedures, both student and employee;
 - modification of class schedules;
 - tutoring, if necessary.

The Title IX Coordinator should be available to provide assistance to District law enforcement unit employees regarding how to respond appropriately to reports of sexual violence.

The District Title IX Coordinator or Human Resources will investigate all complaints alleging sexual assault under the procedures for sexual harassment investigations described in AP 3435, regardless of whether a complaint is filed with local law enforcement. All alleged victims of domestic violence, dating violence, sexual assault, or stalking on District property shall be kept informed, through the Office of Student Services, District

Police, Title IX Coordinator or Human Resources, of any ongoing investigation. Information shall include the status of any student or employee disciplinary proceedings or appeal; alleged victims of domestic violence, dating violence, sexual assault, or stalking are required to maintain any such information in confidence, unless the alleged assailant has waived rights to confidentiality.

The District shall maintain the identity of any alleged victim or witness of domestic violence, dating violence, sexual assault, or stalking on District property, as defined above, in confidence unless the alleged victim or witness specifically waives that right to confidentiality. All inquiries from reporters or other media representatives about alleged domestic violence, dating violence, sexual assaults, or stalking on District property shall be referred to the District's Public Information Officer which shall work with the Office of Student Services, Student Health Services, Health & Wellness, District Police, Title IX Coordinator or Human Resources to assure that all confidentiality rights are maintained.

Additionally, the Annual Security Report will include a statement regarding the District's programs to prevent sex offenses and procedures that should be followed after a sex offense occurs. The statement must include the following:

- A description of educational programs to promote the awareness of rape, acquaintance rape, other forcible and non-forcible sex offenses, domestic violence, dating violence, or stalking;
- Procedures to follow if a domestic violence, dating violence, sex offense, or stalking occurs, including who should be contacted, the importance of preserving evidence to prove a criminal offense, and to whom the alleged offense should be reported;
- Information on a student's right to notify appropriate law enforcement authorities, including on-campus and local police, and a statement that campus personnel will assist the student in notifying these authorities, if the student so requests;
- Information for students about existing on- and off-campus counseling, mental health, or other student services for victims of sex offenses;
- Notice to students that the campus will change a victim's academic situation after an alleged domestic violence, dating violence, sex offense, or stalking and of the options for those changes, if those changes are requested by the victim and are reasonably available;
- Procedures for campus disciplinary action in cases of an alleged domestic violence, dating violence, sex offense, or stalking including a clear statement that:
 - The accuser and the accused are entitled to the same opportunities to have others present during a disciplinary proceeding; and
 - Both the accuser and the accused must be informed of the outcome of any institutional disciplinary proceeding resulting from an alleged sex offense. Compliance with this paragraph does not violate the Family Educational Rights and Privacy Act. For the purposes of this paragraph, the outcome of a disciplinary proceeding means the final determination with respect to the alleged domestic violence, dating violence, sex offense, or stalking and any sanction that is imposed against the accused.
- A description of the sanctions the campus may impose following a final determination by a campus disciplinary proceeding regarding rape, acquaintance rape, or other forcible or non-forcible sex offenses, domestic violence, dating violence, or stalking.

Education and Prevention Information

The Office of Student Life, Human Resources and the District Police shall:

- Provide, as part of each campus' established on-campus orientation program, education and prevention information about domestic violence, dating violence, sexual assault, or stalking. The information shall be

developed in collaboration with campus-based and community-based victim advocacy organizations.

- Post sexual violence prevention and education information on the campus internet website regarding domestic violence, dating violence, sexual assault and stalking.

References:

Education Code Sections 67385, 67385.7, and 67386;

20 U.S. Code Section 1092(f);

34 Code of Federal Regulations Section 668.46(b)(11)

Attachments:

[AP 3540 Sexual and Other Assaults on Campus
- Comments](#)

[AP 3540 Sexual and Other Assaults on Campus
- Legal Citations](#)

[Legal Update 33 Overview Rev. 10-25-18.docx](#)



Current Status: *Draft*

PolicyStat ID: 7131590



Origination:	N/A
Last Approved:	N/A
Last Revised:	N/A
Next Review:	N/A
Owner:	Chancellor's Cabinet Chancellor's Cabinet:
Policy Area:	Chapter 3 General Institution
References:	Legally Required

BP 3540 Sexual and Other Assaults on Campus

Any sexual assault or physical abuse, including, but not limited to rape as defined by California law, whether committed by an employee, student or member of the public, that occurs on District property, is a violation of District policies and procedures, and is subject to all applicable punishment, including criminal procedures and employee or student discipline procedures. Students, faculty, and staff who may be victims of sexual and other assaults shall be treated with dignity and provided comprehensive assistance.

The Chancellor shall establish administrative procedures that ensure that students, faculty, and staff who are victims of sexual and other assaults receive appropriate information and treatment, and that educational information about preventing sexual violence is provided and publicized as required by law.

The procedures shall meet the criteria contained in Education Code Sections 67385 and 67385.7, AND 67386 and 34 Code of Federal Regulations Section 668.46.

References:

Education Code Sections 67382, 67385, and 67386;
 20 U.S. Code Section 1092(f);
 34 Code of Federal Regulations Section 668.46(b)(11)

Attachments:

[BP 3540 Sexual and Other Assaults on Campus - Comments](#)
[BP 3540 Sexual and Other Assaults on Campus - Legal Citations](#)



Origination:	N/A
Last Approved:	N/A
Last Revised:	N/A
Next Review:	N/A
Owner:	<i>Business & Fiscal Services</i> <i>Business & Fiscal Services</i>
Policy Area:	<i>Chapter 6 General Institution</i>
References:	<i>Legally Advised</i>

AP 6530 District Vehicles

(Replaces current SBCCD AP 6760)

~~All District vehicles and drivers must comply with the California Vehicle Code and Title 13 (Motor Carrier Safety).~~ All District vehicles and drivers must comply with the California Vehicle Code and Title 13 (Motor Carrier Safety).

~~All drivers of District-owned or leased vehicles both on and off campus must have a current license appropriate for the vehicle to be driven.~~ All drivers of District-owned or leased vehicles both on and off campus must have a current license appropriate for the vehicle to be driven.

~~All drivers of District-owned or leased vehicles that carry fifteen or more persons including the driver must have a current Class B license, a current medical certificate and a current First Aid Certificate.~~ All drivers of District-owned or leased vehicles that carry fifteen or more persons including the driver must have a current Class B license, a current medical certificate and a current First Aid Certificate.

~~All District facilities maintaining vehicles defined as buses must keep records of driver's hours, vehicle maintenance, and vehicle inspection records. All of these records must be made available to the California Highway Patrol (CHP). The CHP is required to inspect the records at least once every 13 months.~~ All District facilities maintaining vehicles defined as buses must keep records of driver's hours, vehicle maintenance, and vehicle inspection records. All of these records must be made available to the California Highway Patrol (CHP). The CHP is required to inspect the records at least once every 13 months.

~~All District vehicles with equipment for transporting the disabled must comply with all applicable laws and regulations regarding such vehicles.~~ All District vehicles with equipment for transporting the disabled must comply with all applicable laws and regulations regarding such vehicles.

~~The District shall not operate or lease a 15-passenger van unless the driver holds both a valid class B driver's license, and an endorsement for operating a passenger transportation vehicle issued by the Department of Motor Vehicles.~~ The District shall not operate or lease a 15-passenger van unless the driver holds both a valid class B driver's license, and an endorsement for operating a passenger transportation vehicle issued by the Department of Motor Vehicles.

~~Vehicles made available to the District personnel are for use in the conduct and operation of District business.~~ Vehicles made available to the District personnel are for use in the conduct and operation of District business.

~~Automobiles owned by the District and operated by District personnel may be replaced after _____ miles or _____ model years in age, whichever occurs first. (NOTE: This procedure may~~

~~also be part of the budget planning process.~~

~~Regular or occasional garaging of District-owned vehicles at any location other than the one assigned is permitted only with prior written approval. Home garaging shall meet any one of the criteria listed below:~~ Regular or occasional garaging of District-owned vehicles at any location other than the one assigned is permitted only with prior written approval. Home garaging shall meet any one of the criteria listed below:

- ~~Employees whose duties require regular or frequent reporting to locations other than their regular headquarters before or after regular working hours.~~ Employees whose duties require regular or frequent reporting to locations other than their regular headquarters before or after regular working hours.
- ~~Employees who are regularly or frequently subject to call before or after regular working hours.~~ Employees who are regularly or frequently subject to call before or after regular working hours.
- ~~Employees with assigned vehicles who are headquartered at locations lacking secured overnight garaging facilities.~~ Employees with assigned vehicles who are headquartered at locations lacking secured overnight garaging facilities.

~~The [chief administrative officer] of a location is responsible for controlling access to and use of all District vehicles assigned to that location.~~ The department manager of a location is responsible for controlling access to and use of all District vehicles assigned to that location.

~~The name, home address, employee number, California driver's license number and social security number of any employee to be authorized to drive District vehicles must be submitted to the [designate position] prior to final granting of authorization.~~ The name, home address, employee number, California driver's license number and social security number of any employee to be authorized to drive District vehicles must be submitted to the department manager prior to final granting of authorization.

- From current SBCCD AP 6760 titled Use of Private Vehicles for College Business

Use of Private Vehicles for College Business

A. Authorization

Any employee who drives his/her private vehicle on college business must be included on the Approved Drivers List. College business includes any authorized vehicle use in the "line of duty" while driving to conferences, meetings, or other business necessities. No employee shall transport any student in his/her private vehicle on college business.

B. Insurance

1. Employees who drive their private vehicle(s) on college business shall maintain in full force the required California minimum insurance on the vehicle in question.
2. In case of an accident, the employee's insurance provides primary coverage for both liability and property damage. District insurance provides secondary coverage only for liability or property damage caused by the employee. Repair or damage to the employee's vehicle is the sole responsibility of the employee or the employee's insurance company.
3. Employees who sustain an injury as a result of an accident while on authorized District business are covered by Workers' Compensation provisions.

References:

~~Insurance Code Section 11580.1(b);~~



Origination:	N/A
Last Approved:	N/A
Last Revised:	N/A
Next Review:	N/A
Owner:	Business & Fiscal Services Business & Fiscal Services
Policy Area:	Chapter 6 General Institution
References:	Legally Required

BP 6530 District Vehicles

(Replaces current SBCCD BP 6760)

~~NOTE: This policy is unique to the SBCCD.~~ NOTE: This policy is unique to the SBCCD.

- ~~From current SBCCD BP 6760 titled Use of Private Vehicles for College Business~~ From current SBCCD BP 6760 titled Use of Private Vehicles for College Business

~~The Chancellor shall create procedures to ensure that each person required by their job description to drive a District-owned vehicle shall maintain a safe driving record. An employee's continuing compliance with such procedures shall be a condition of continued employment in any position requiring the driving of District vehicles.~~ The Chancellor shall create procedures to ensure that each person required by their job description to drive a District-owned vehicle shall maintain a safe driving record. An employee's continuing compliance with such procedures shall be a condition of continued employment in any position requiring the driving of District vehicles.

~~Clearance to drive District-owned vehicles requires the driver/District employee to have in their possession an appropriate, valid California Drivers' License. Verification must be obtainable through the California Department of Motor Vehicles.~~ Clearance to drive District-owned vehicles requires the driver/District employee to have in their possession an appropriate, valid California Drivers' License. Verification must be obtainable through the California Department of Motor Vehicles.

~~The District shall provide vehicles consisting of: vans, sedans, truck/vans, trucks, or other modes of transportation as deemed appropriate to the requirements of the particular job, and patrol cars for District police services.~~ The District shall provide vehicles consisting of: vans, sedans, truck/vans, trucks, or other modes of transportation as deemed appropriate to the requirements of the particular job, and patrol cars for District police services.

~~In the event the District fleet is not adequate in either size or number, the Chancellor may authorize the use of charter buses from private companies in that business and/or the rental of vehicles from a recognized auto/truck rental firm.~~ In the event the District fleet is not adequate in either size or number, the Chancellor may authorize the use of charter buses from private companies in that business and/or the rental of vehicles from a recognized auto/truck rental firm.

Use of Private Vehicles for College Business

Any employee who drives his/her private vehicle on college business must be included on the approved Drivers List, in accordance with administrative regulations provided by the Chancellor.

No employee shall transport any student in his/her private vehicle on college business.

~~Also see BP/AP 4300 titled Field Trips and Excursions~~ Also see [BP/AP 4300 titled Field Trips and Excursions](#)

References:

~~Insurance Code Section 11580.1(b);~~

~~Title 13, California Code of Regulations, Division 1, Chapter 4~~ [Insurance Code Section 11580.1\(b\);](#)

[Title 13, California Code of Regulations, Division 1, Chapter 1](#)

Attachments:

[BP 6530 District Vehicles - Comments](#)

[BP 6530 District Vehicles - Legal Citations](#)

[BP6530- OLD.pdf](#)



Origination:	N/A
Last Approved:	N/A
Last Revised:	N/A
Next Review:	N/A
Owner:	<i>Business & Fiscal Services</i> <i>Business & Fiscal Services</i>
Policy Area:	<i>Chapter 6 General Institution</i>
References:	<i>Legally Required</i>

AP 6750 Parking

(Replaces current SBCCD AP 6750)

These procedures are intended to promote safe and orderly movement of traffic within District property for the safe and orderly parking of vehicles and bicycles.

All applicable provisions of the California Vehicle Code are expressly applicable both on and off paved roadways.

Parking of motor vehicles and bicycles is limited to specially designated areas. Fee permits are required. Vehicles or bicycles parked in violation of the provisions of this code are subject to fines, towing, or impoundment.

All persons who enter on the college(s) are charged with knowledge of the provisions of this procedure and are subject to the penalties for violations of such provisions.

In accordance with California Vehicle Code Section 21113a, it shall be a misdemeanor or infraction for any person to do any act forbidden or fail to perform any act required in these procedures.

~~A. Authorization~~

A. Authorization

Any person who operates or parks a motor vehicle on District property is subject to District Parking and Traffic Regulations and the provisions of the California Motor Vehicle Code.

~~B. Parking Permit~~

B. Parking Permit

District parking permits are required for all vehicles parked on District property from 7:00 AM Monday through 4:30 PM Friday, unless otherwise noted herein. Parking permits and daily parking permits are valid at all District locations.

1. Special Events Parking

~~Parking citations shall not be issued during regular and late registration periods.~~ "Special Events" parking permits ~~shall~~may be made available free of charge for non-students who participate in such things as theater productions, and "no cite" ~~grace~~ periods ~~shall~~may be provided for such events as dances, college night and career day. Parking fees for sporting or community events may be charged an amount commensurate to the

event.

2. Guest Parking

~~One-day guest~~ Guest permits are available through the District Office and through the ~~office of~~ College Administrative Services ~~at each campus~~ Department. It is the responsibility of the individual inviting an off-campus guest to secure a ~~one-day~~ parking permit ~~a minimum of 3 days~~ prior to the event.

~~C. Violations/Citations~~

C. Violations/Citations

Any person who violates the Parking and Traffic Regulations or the California Motor Vehicle Code may receive a District citation and/or be subject to District disciplinary action. Disciplinary action only applies to intentional acts that constitute dishonesty, falsification of information, willful or persistent violation of the rules made applicable to the District by the Governing Board. Disciplinary action includes suspension, demotion or, in severe cases, dismissal. When disciplinary action is sought, employees are entitled to due process protection as per applicable District policy and collective bargaining agreements.

~~D. Liability~~

Student/Public parking areas: Parking citations shall not be issued during the first two weeks of fall and spring semesters, during each summer session, or when classes are not in session.

D. Liability

Parking of motor vehicles or bicycles on District property is done at the owner's risk. The District assumes no liability for damage or theft except as provided for unit members covered by Article 20 of the SBCCD/ SBCCDTA contract.

~~E. Traffic Regulations~~

E. Traffic Regulations

1. Driver must obey all posted speed limits. The speed limit on all campus roads is posted.
2. The speed limit in all parking lots is a maximum of 5 miles per hour.
3. Pedestrians have the right-of-way at all times.
4. The use of skateboards, roller skates or bicycles is prohibited on the interior of District property.
5. ~~No~~ Unless by special permit, no vehicles are permitted on inner campus walks ~~and roadways~~ except for emergency vehicles, authorized construction/maintenance or district owned vehicles, ~~authorized special event support vehicles and vehicles belonging to the District~~ performing assigned duties. ~~Non-District vehicles require a separate~~ The permit may specify that a guide to ensure pedestrian safety is required to walk in front of or beside the vehicle while ~~operating~~ moving on ~~District property~~ campus.
6. Roadblocks, barriers, cones, or stanchions may be placed by District employees at any point deemed necessary for safety or convenience. Removal of these roadblocks, barriers, or stanchions is prohibited.
7. Motorcycles and other two-wheeled powered vehicles are limited to designated motorcycle parking areas. Motorcycle parking in these designated spaces does not require a permit. Mopeds may be parked in bicycle racks on campus, but shall be walked when on campus walkways. Use of private powered vehicles is

prohibited where pedestrian traffic is present.

~~F. Parking Controls~~

F. Parking Controls

1. All vehicles parked on District/college parking lots or District/college roadways are required to display a current parking permit or a daily parking permit. Permits must be displayed on windshield, ~~bumper~~ or rear-view mirror while on campus. Daily parking permits shall be posted face up on the dashboard so as to be readable. Failure to post permits properly shall be grounds for citation.
2. Students/~~employees~~ visitors may purchase semester parking permits on-line or daily permits from a vending machine located in various parking lots.
3. Parking permit refunds for students are subject to the provisions of the Fee Refund Policy. In order to obtain a refund, a student must take all or a portion of the decal bearing the permit number to the College Police Department at SBVC, or the Campus Business Office at CHC, within the time-lines specified in the Fee Refund Policy. Refunds are not provided to employees unless they qualify under the AQMD Ride-~~Sharing~~ Sharin Incentive Program.
4. Certain parking lots and parking areas are restricted for employee "staff" parking only. Students, dependents and relatives of employees, who are not employees themselves, are prohibited from using employee lots and parking areas.
5. Parking stalls marked "visitors" are solely for visitors and may be governed by time limits. Students and employees are prohibited from parking in visitor areas.
6. Students with physical handicaps may be given special parking privileges that will be evidenced by a District handicapped permit affixed to the right side of the rear bumper or the rear view mirror. Permits may be obtained in the Disabled Student Services Office. It is the responsibility of DSP&S to inform the Police of any such privileges.
7. Vehicles are to be parked in properly marked stalls only. Taking up more than one parking stall is prohibited.
8. Parking is prohibited in loading zones, posted areas, along red curbing, or red lined areas.
9. Vehicles parked in prohibited areas which block the flow of traffic, emergency vehicles/equipment, driveways, roadways, or in posted "NO PARKING" zones may be towed away at the owner's expense at no responsibility to the District pursuant to current California Vehicle Code authority.
10. Vehicles parked illegally in reserved parking stalls will be cited for illegal parking.
11. Vehicles abandoned on college property for over 72 hours without college authorization from the College Administrative Services Department will be removed at owner's expense pursuant to current California Vehicle Code authority.
12. Energy Efficient Vehicles will be defined as Zero Emission Vehicles (ZEV) by the California Air Resources Board, or fuel-efficient vehicles that have achieved a minimum green score of 40 on the American Council for an Energy Efficient Economy (ACEEE) annual vehicle rating guide.

References:

Education Code Section 76360;



Current Status: Pending

PolicyStat ID: 4391930



Origination: 02/2016
Last Approved: N/A
Last Revised: 02/2016
Next Review: 6 years after approval
Owner: Business & Fiscal Services
 Business & Fiscal Services
Policy Area: Chapter 6 General Institution
References:

BP 6750 Parking

(Replaces current SBCCD BP 6750)

The Chancellor shall establish such administrative procedures regarding vehicles and parking on campus as are necessary for the orderly operation of the instructional program. No person shall drive any vehicle or leave any vehicle unattended on the campus except in accordance with such procedures.

Parking fees may be established in accordance with these board policies. (See BP 5030 titled Fees.)

References:

Education Code Section 76360; Vehicle Code Sections 21113 and 22651.5

Attachments:

- [BP 6750 Parking - Comments](#)
- [BP 6750 Parking - Legal Citations](#)



Origination:	N/A
Last Approved:	N/A
Last Revised:	N/A
Next Review:	N/A
Owner:	<i>Business & Fiscal Services</i> <i>Business & Fiscal Services</i>
Policy Area:	<i>Chapter 6 General Institution</i>
References:	<i>Legally Required</i>

AP 6751 Parking Citation Payment Plan

A registered owner (CVC 460, 505) or person responsible for vehicle citations received on San Bernardino Community College District property shall be eligible to enroll in a payment plan when they have multiple unpaid parking citations.

- A. Once this threshold is met, any citations associated with this vehicle, registered owner, or person responsible may be added to the payment plan, at the time of enrollment.
- B. If additional citations are accrued during the payment plan period, the plan may not be modified to include these citations, nor will a concurrent payment plan be offered.
- C. Citations in a payment plan will not count towards immobilization/tow/impound eligibility pursuant to CVC 22651(i)(l).
- D. Once a vehicle is towed/impounded due to other violations, all citations, including those on a payment plan, are immediately due pursuant to CVC 22551(i)(l)(C).

The fee to enroll in a payment plan is \$25.

Applied late fees, as well as any late fees not yet applied, will be placed in abeyance while the payment plan is in place. If the individual adheres to the plan terms, these late fees will be waived once the payment plan is complete.

- A. If an individual defaults on the payment plan, a subsequent payment plan will not be offered for those citations and any late fees placed in abeyance will be immediately reinstated. The total amount due, including all late fees, will be submitted to the appropriate Department of Motor Vehicles for a Registration hold on the vehicle. An Academic Hold will be placed on the Students records until the total fees are paid in full.
- B. The request for a payment plan must be made before the citation is transferred to DMV for collection. (21 days after issue of the citation}.

Once the payment plan is in place and the individual is adhering to its terms, an itemization of unpaid parking penalties and service fees will not be filed with the DMV (also known as a "DMV Registration Hold") and any DMV Registration Hold in place will be temporarily removed pending satisfactorily completing the payment plan.

At plan enrollment, an initial payment of \$25 or 10% of the amount owed (whichever amount is greater), plus the \$25 enrollment fee, is required.

Payments must be made each calendar month.

- A. There is no grace period for late payments.
- B. For mailed payments, a postmark is acceptable to meet this requirement.

Payment plan duration

1st months payment will be \$25 or 10% of unpaid fines (whichever amount is greater) plus the \$25 enrollment plan fee. Subsequent month payments will be determined by dividing the remaining balance by 4.

Definitions

Late: The citation is past 21 days from issuance and 14 days from mailing of the reminder notice and additional fees may be applied.

Delinquent: The citation is unpaid. Late fees may or may not have been applied. Person responsible: The individual who has opted to enter into the payment plan with the campus.

Reference:

California Assembly Bill No. 503 (Chapter 741)

Attachments:



Current Status: *Draft*

PolicyStat ID: 7257191



Origination:	N/A
Last Approved:	N/A
Last Revised:	N/A
Next Review:	N/A
Owner:	<i>Policy Stat</i>
Policy Area:	<i>Chapter 6 General Institution</i>
References:	<i>Legally Required</i>

BP 6751 Parking Citation Payment Plan

The Board shall establish an Administrative Procedure where a registered owner (CVC 460, 505) or person responsible for vehicle citations received on San Bernardino Community College District property shall be eligible to enroll in a payment plan when they have multiple unpaid parking citations.

Reference:

California Assembly Bill No. 503 (Chapter 741)

Attachments:



Origination:	N/A
Last Approved:	N/A
Last Revised:	N/A
Next Review:	06/2018
Owner:	<i>Human Resources Human Resources</i>
Policy Area:	<i>Chapter 7 Human Resources</i>
References:	<i>Good Practice/Optional</i>

AP 7215 Academic Employees: Probationary Contract Faculty

The District shall employ a faculty member for the first academic year of his/her employment by contract. Any person who, at the time an employment contract is offered to him/her by the District, is neither a tenured employee of the District nor a probationary employee then serving under a second or third contract shall be deemed to be employed for "the first academic year of his or her employment."

A faculty member shall be deemed to have completed his/her first contract year if he/she provides service for 75 percent of the first academic year.

Before making a decision relating to the continued employment of a contract employee, the following requirements shall be satisfied:

- The employee shall be evaluated in accordance with the evaluation standards and procedures established in accordance with law. ~~(Insert or reference local evaluation procedures.)~~ **and BP 7150 and BP 7150**
- The Board shall receive statements of the most recent evaluations.
- The Board shall receive recommendations of the Superintendent-President.
- The Board shall consider the statement of evaluation and the recommendations in a lawful meeting of the Board of Trustees.

If a contract employee is working under his/her first contract, the Board, at its discretion, shall elect one of the following alternatives:

- Not enter into a contract for the following academic year.
- Enter into a contract for the following academic year.
- Employ the contract employee as a regular employee for all subsequent academic years.

If a contract employee is working under his/her second contract, the Board, at its discretion, shall elect one of the following alternatives:

- Not enter into a contract for the following academic year.
- Enter into a contract for the following two academic years.
- Employ the contract employee as a regular employee for all subsequent academic years.

If a contract employee is employed under his/her third consecutive contract, the Board shall elect one of the following alternatives:

- Employ the probationary employee as a tenured employee for all subsequent academic years.

- Not employ the probationary employee as a tenured employee.

The Board of Trustees shall give written notice of its decision and the reasons therefore to the employee on or before March 15 of the academic year covered by the existing contract. The notice shall be by registered or certified mail to the most recent address on file with Human Resources. Failure to give the notice as required to a contract employee under his/her first or second contract shall be deemed an extension of the existing contract without change for the following academic year.

The Board of Trustees shall give written notice of its decision under Education Code Section 87609 and the reasons therefore to the employee on or before March 15 of the last academic year covered by the existing contract. The notice shall be by registered or certified mail to the most recent address on file with Human Resources. Failure to give the notice as required to a contract employee under his/her third consecutive contract shall be deemed a decision to employ him/her as a regular employee for all subsequent academic years.

References:

Education Code Sections 87600 et seq.

Attachments:

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Jose F. Torres, Interim Chancellor

REVIEWED BY: Jose F. Torres, Interim Chancellor

PREPARED BY: Stacey K. Nikac, Administrative Officer

DATE: January 9, 2020

SUBJECT: Final Approval of Board Policies

RECOMMENDATION

It is recommended that the Board of Trustees approve the Board Policies for second reading and final approval. Administrative Procedures are submitted for information and review for consistency with Board policies.

AP 3415 Immigration Enforcement Activities
AP 6345 Bids and Contracts – UPCCAA
AP 6350 Contracts – Construction
AP 6365 Contracts – Accessibility of Information Technology
AP/BP 7110 Delegation of Authority, Human Resources
AP/BP 7236 Substitute and Short-Term Employees

OVERVIEW

The SBCCD has a process of continuous review of its Board Policies and Administrative Procedures to ensure compliance with Title 5, California Education Code and current district/college needs. The attached policies and procedures have been modified and or reviewed and have gone through the collegial consultation process as outlined in Board Policy 2410.

ANALYSIS

The Board approved first reading on December 12, 2019. The changes to these policies include requirements of the Education Code, current laws, and those determined to be necessary for the efficient operation of the district.

INSTITUTIONAL VALUES

- I. Institutional Effectiveness
- II. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

None.



Origination:	N/A
Last Approved:	N/A
Last Revised:	N/A
Next Review:	N/A
Owner:	<i>Policy Stat</i>
Policy Area:	<i>Chapter 3 General Institution</i>
References:	<i>Legally Required</i>

AP 3415 Immigration Enforcement Activities

Responding to Requests for Access for Immigration Enforcement Activities

District personnel shall provide guidance and offer to campus employees training addressing law enforcement access to campus buildings and student residences. This guide shall include the following required topics:

- Instructions that law enforcement officers cannot enter living quarters to make arrests without a judicial warrant, valid consent, or exigent circumstances.
- Instructions that District personnel, including campus police, cannot consent to the entry into a residence or dormitory for the purpose of a search or arrest, but a judicial warrant or exigent circumstances may authorize officer entry without consent.
- Campus police contact information to report concerns about the presence of officers engaged in immigration enforcement on any campus property.
- Samples of warrant and subpoena documents that could be used for access onto campus property, or to seize or arrest students or other individuals on campus.
- Sample responses for building personnel to use in response to officers seeking access for immigration enforcement purposes that avoids classroom interruptions, and that preserves the peaceful conduct of the school's activities.

District personnel shall advise all students, faculty, and staff to immediately notify the office of the Chancellor or President, or his/her designee, if he/she is advised that an officer engaged in immigration enforcement is expected to enter, will enter, or has entered the campus for immigration enforcement purposes. Campus police should also be notified as soon as possible.

No personnel may consent to entry of District facilities or portions thereof.

District personnel shall advise all students, faculty, and staff responding to or having contact with an officer engaged in immigration enforcement executing an immigration order, to refer the entity or individual to the office of the Chancellor or President, or his/her designee, for purposes of verifying the legality of any warrant, court order, or subpoena.

If the officer declares that exigent circumstances exist and demands immediate access to the campus, District personnel should not refuse the officer's orders and immediately contact the SBCCD Police Department.

The office or designee of the Chancellor's or President's Office shall determine what type of authorization is being provided to support the officer's request for access:

- A U.S. Immigrations and Customs Enforcement (ICE) "warrant." Immediate compliance is not required. District personnel shall inform the officer that he/she cannot consent to any request without first consulting

with the SBCCD Police Department. Provide copy of the warrant to the designated administrator (where possible, in consultation with legal counsel) as soon as possible.

- A federal judicial warrant (search-and-seizure warrant or arrest warrant): Prompt compliance with such a warrant is usually legally required, but where feasible, consult with the designated campus official before responding.
- A subpoena for production of documents or other evidence: Immediate compliance is not required. Inform the officer that the District cannot respond to the subpoena until after it has been reviewed by a designated administrator. Provide a copy of the subpoena to a designated administrator or legal counsel as soon as possible.
- A notice to appear: This document is not directed at the District. District personnel are under no obligation to deliver or facilitate service of this document to the person named in the document. If a copy of the document is received, it must be given to a designated administrator as soon as possible.

District personnel should not attempt to physically interfere with an officer, even if the officer appears to be acting without consent or exceeding the authorization given under a warrant or other document. If an officer enters the premises without consent, District personnel shall make a record of the contact and forward the information to the Office of the President or Chancellor.

In making record of the contact with an immigration enforcement officer, District personnel shall provide the following information:

- Name of the officer, and, if available, the officer's credentials and contact information;
- Identity of all school personnel who communicated with the officer;
- Details of the officer's request;
- Whether the officer presented a warrant, subpoena, or court order to accompany his/her request, what was requested in the warrant/subpoena/court order, and whether the warrant/subpoena/court order was signed by a judge;
- District personnel's response to the officer's request;
- Any further action taken by the immigration officer; and
- Photo or copy of any documents presented by the agent.

District personnel shall provide a copy of those notes, and associated documents collected from the officer, to the SBCCD Police Department.

In turn, the SBCCD Police Department shall submit a timely report to the District's governing board and the campus public safety office regarding the officer's requests and actions and the District's response(s).

Responding to Immigration Acts Against Students or Family Members

If there is reason to suspect that a student, faculty member, or staff person has been taken into custody as the result of an immigration action, District personnel shall notify the person's emergency contact that the person may have been taken into custody.

District personnel shall designate a staff person as a point of contact for any student, faculty member, or staff person who may or could be subject to an immigration order or inquiry.

District personnel shall not discuss the personal information, including immigration status information, of any student, faculty member, or staff person with anyone, or reveal the personal information to anyone, unless disclosing this information is permitted by federal and state law.

District personnel shall maintain a contact list of legal service providers who provide legal immigration representation and provide this list free of charge to any student who requests it. At minimum, the list shall

include the legal service provider's name and contact number, e-mail address, and office address.

If a student is detained or deported, or is unable to attend to his/her academic requirements because of an immigration order, District shall make all reasonable efforts to assist the student in retaining any eligibility for financial aid, fellowship stipends, exemption from nonresident tuition fees, funding for research or other educational projects, housing stipends or services, or other benefits the student has been awarded or received subject to and in compliance with its policy.

District personnel shall permit a student who is subject to an immigration order to re-enroll if and when the student is able to return to the District, subject to and in compliance with its policy and will make reasonable and good-faith efforts to provide for a seamless transition in the student's re-enrollment and reacquisition of campus services and support.

District personnel shall be available to assist any student, faculty, and staff who may be subject to an immigration order or inquiry, or who may face similar issues, and whose education or employment is at risk because of immigration enforcement actions.

References:

Education Code Sections 66093 and 66093.3

Attachments:



Origination:	N/A
Last Approved:	N/A
Last Revised:	N/A
Next Review:	N/A
Owner:	<i>Business & Fiscal Services</i> <i>Business & Fiscal Services</i>
Policy Area:	<i>Chapter 6 General Institution</i>
References:	<i>Legally Required</i>

AP 6345 Bids and Contracts - UPCCAA

Informal and Formal Bidding Procedures under the Uniform Public Construction Cost Accounting Act (UPCCAA)

~~**NOTE:** Procedures on bids and contracting are **legally required**. Local practice may be inserted. Districts which, by proper resolution and notification to the Controller, have elected to adopt the Uniform Public Construction Cost Accounting Act, are subject to the procedures described in detail in Public Contract Code Sections 22000 et seq. **The following template is only for use by districts that have adopted such a resolution.** In September 2007, SBCCD adopted a resolution that elected the use of Uniform Public Construction Cost Accounting Act and became subject to the procedures described in detail in Public Contract Code Sections 22000 et seq.~~

~~Informal and Formal Bidding Procedures under the Uniform Public Construction Cost Accounting Act, adopted by resolution by the Board of Trustees~~

~~Public Projects are defined in Public Contract Code (PCC) Section 22002(c) as construction, reconstruction, erection, alteration, renovation, improvement, demolition, repair work, or painting or repainting of or involving any publicly owned, leased or operated facility. Public projects estimated to cost up to \$175,000¹ shall be let to contract by procedures described below.~~

~~It is unlawful to split or separate into smaller work orders or projects any project for the purpose of evading the provisions of the this Procedure requiring work to be done by contract after competitive bidding.~~

~~All bid notices for work to be done shall contain an affirmative statement requiring compliance with Labor Code Sections 1775 and 1776 governing payment of prevailing wages and Labor Code Section 1777.5 governing employment of apprentices. All bid submissions must contain all documents necessary to assure compliance with these Labor Code sections. Failure to provide such documentation shall cause any such bid to be deemed incomplete.~~

~~Public Projects funded by the Kindergarten-University Public Education Bond Acts of 2002 and 2004 and any future State Bond funds require that the District initiate and enforce a labor compliance program pursuant to~~

Labor Code Section 1771.5.

~~Procedures Not Covered by this AP~~

~~When this procedure does not establish a process for bidding Public Projects, the procedures described in AP 6430 titled Bids and Contracts shall govern.~~

~~Contractors List~~

~~Lists of contractors shall be developed and maintained.~~

~~Award to Low Bidder; No Bids~~

~~All contracts must be awarded to the lowest responsible bidders. If two or more bids are the same and lowest, the District may accept the one it chooses. When no bids are received, the District may perform Public Projects with District employees or through a negotiated contract without further complying with this procedure.~~

~~Notice Inviting Informal Bids~~

~~When a Public Project anticipated to cost less than \$175,000 is to be performed, the District shall prepare a notice of the opportunity to bid. The notice must describe the project in general terms, state the time and place for the submission of bids and describe how to obtain more detailed information about the Project. The District shall mail the notice to all contractors for the category of work to be bid, as shown on the Contractors List. The District may also mail the notice to all construction trade journals. Other contractors and/or construction trade journals may also be notified at the discretion of the department soliciting bids. Mailing shall be completed at least ten days before bids are due.~~

~~Award of Informally Bid Contracts~~

~~The Chancellor or designee is authorized to award informal contracts (defined as contracts for less than \$175,000.00), except those contracts described below.~~

~~Bids Exceed Informal Bidding Limit~~

~~If all informal bids received exceed \$175,000, and the District determines that the cost estimate was reasonable, the District may award the contract at up to \$187,500 to the lowest responsible bidder. The contract must be approved by Resolution receiving a four-fifths (4/5) vote of the Board of Trustees.~~

~~Bid Documents for Formal Bids~~

~~The Chancellor or designee, will see that plans, specifications and working details for all Public Projects estimated to cost more than \$175,000 are adopted.~~

~~Notice Inviting Formal Bids~~

~~When a Public Project, which is anticipated to cost in excess of \$175,000 is to be performed, the District shall publish a notice inviting formal bids in a newspaper of general circulation. The notice shall be published at least 14 calendar days before the date of bid opening. The notice shall also be sent electronically, if available, by facsimile or electronic mail and mailed to all construction trade journals. The notice to construction trade journals shall be sent at least 15 calendar days before the date of bid opening. Other contractors and/or~~

~~construction trade journals may also be notified, at the discretion of the department soliciting bids. Mailing shall be completed at least 30 days before the date of bid opening.~~

~~When Contractors List Has Not Been Prepared: Proprietary Product or Service~~

~~Notwithstanding the above:~~

- ~~• If the District has not prepared a list of contractors for the particular category of work to be performed, the notice inviting bids shall be sent to each of the construction trade journals.~~
- ~~• If the product or service is proprietary in nature, such that it can be legally obtained only from a certain contractor(s) pursuant to Public Contract Code Section 3400, the notice inviting informal bids may be sent exclusively to such contractors.~~

~~Contracts for Maintenance Work~~

~~Contracts for Maintenance Work may be bid pursuant to the Informal Bidding Procedures described above. Maintenance Work is routine, recurring work done for the preservation or protection of a public facility; minor repainting; landscape maintenance including mowing, watering, trimming, pruning, planting or replacement of plants, and servicing of irrigation systems; work performed to keep, operate, or maintain publicly owned water, power, or waste disposal systems.~~

~~Rejection of Bids: Re-solicitation; Use of District Employees~~

~~If the District intends to reject all bids, it must mail the apparent low bidder a written notice of the District's intent to reject the bid at least two business days prior to the hearing at which the bids will be considered.~~

~~After rejecting all bids, the District may:~~

- ~~• abandon the project;~~
- ~~• re-advertise the project; or~~
- ~~• perform the work with District employees, after passing a resolution by a four-fifths (4/5) majority of the Board of Trustees declaring that the project can be performed more economically by District employees.~~

~~Emergency Procedures~~

~~When an emergency necessitates repair or replacement, contracts shall be awarded pursuant to the procedures described in AP 6340 titled Bids and Contracts.~~

~~[Refer to AP 6350 Contracts - Construction, under which SBCCD maintains procedures for both Uniform Construction Cost Accounting Procedures \(UCCAP\) contracts and those over the UCCAP limit.](#)~~

~~References:~~

~~Education Code Sections 81641 et seq.;~~

~~Labor Code Sections 1770 et seq.;~~

~~Public Contract Code Sections 20110 et seq., 20650 et seq., 22000 et seq. (Uniform Public Construction Cost Accounting Act (Act))~~

¹The California Uniform Construction Cost Accounting Commission (Commission) may recommend that the State Controller amend these amounts. Public Contract Code section 22032 authorizes public projects of \$45,000 or less to be performed by District employees by force account, by negotiated contract, or by purchase order. Public projects up to \$175,000 may be let to contract by informal procedures. Public projects in excess of \$175,000, with limited exceptions, shall be let to contract by formal bidding procedure. PCC 22032.

Attachments:



Origination:	02/2004
Last Approved:	06/2019
Last Revised:	06/2019
Next Review:	06/2025
Owner:	<i>Business & Fiscal Services</i> <i>Business & Fiscal Services</i>
Policy Area:	<i>Chapter 6 General Institution</i>
References:	<i>Legally Advised</i>

AP 6350 Contracts - Construction

The San Bernardino Community College District (SBCCD) follows the California Uniform Public Construction Cost Accounting Act Procedures (UCCAAP) under Public Contract Code (PCC) Section 22000 et seq. for the bidding of public works projects.

Public projects are defined in PCC Section 22002(c) as construction, reconstruction, erection, alteration, renovation, improvement, demolition, repair work, or painting or repainting of or involving any publicly owned, leased or operated facility. Public projects do not include maintenance work as defined in Section 22002(d).

In addition, SBCCD uses a Pre-Qualification Program for the bidding of construction projects pursuant to PCC Section 20101 et seq. The Pre-Qualification Program shall apply district-wide to any construction expenditure that meets the specified threshold, regardless of the funding source and the construction delivery method (e.g., low bid; design-build; lease lease-back; etc.).

I. General Contract Procedures

Refer to AP 6340 titled Bids and Contracts section "General Contract Procedures", parts A through G.

II. Bid Limits for UCCAAP & Pre-Qualification Program

The bid limits set in place by the State of California Uniform Construction Cost Accounting Commission will apply.

- If a contemplated expenditure is less than the UCCAAP limit, please refer to the applicable purchasing procedures in **AP 6330** titled **Purchasing**.
- If a contemplated expenditure falls within the UCCAAP limits, the informal bid process established by in PCC Section 22034 must be utilized.
- If a contemplated expenditure is falls between the upper UCCAAP limit and \$3.0 million, the Pre-Qualification Program process established by the Board of Trustees pursuant to PCC Section 20101 et seq. may be utilized.
- If a contemplated expenditure is more than \$3.0 million, the formal bid process established by UCCAAP in PCC Section 22037 must be utilized.

III. Unlawful to Split Bids

Pursuant to PCC Section 22033, it is unlawful to split or separate into smaller work orders or projects any project for the purpose of evading the provisions of the this procedure requiring work to be done by contract after competitive bidding.

IV. Labor Code Compliance

All bid notices for work to be done shall contain an affirmative statement requiring compliance with Labor Code Sections 1775 and 1776 governing payment of prevailing wages and Labor Code Section 1777.5 governing employment of apprentices. All bid submissions must contain all documents necessary to

assure compliance with these Labor Code sections. Failure to provide such documentation shall cause any such bid to be deemed incomplete.

Public Projects funded by any future State Bond funds require that the District initiate and enforce a labor compliance program pursuant to Labor Code Section 1771.5.

V. Award to Low Bidder; No Bids

All contracts must be awarded to the lowest responsible bidders. If two or more bids are the same and the lowest, SBCCD may accept the one it chooses.

If no bids are received through the formal or informal procedure, the project may be performed by SBCCD employees by force account, or through a negotiated contract without further complying with this procedure.

VI. Informal Bid Procedures for UCCAAP

Pursuant to PCC Section 22034, SBCCD will maintain a list of qualified contractors, identified according to categories of work. All contractors on the list for the category of work being bid will be mailed, faxed, or emailed a notice inviting informal bids unless the product or service is proprietary. All mailing of notices to contractors will be completed not less than 10 calendar days before bids are due.

In addition, or alternatively, SBCCD may mail, fax, or email a notice inviting informal bids to all construction trade journal specified in PCC Section 22036.

The notice inviting informal bids should describe the project in general terms and how to obtain more detailed information about the project, and state the time and place for the submission of bids.

VII. Award of Informally-Bid Contracts

The Chancellor or designee is authorized to award informal contracts (defined as contracts that fall within the UCCAAP limits).

VIII. Bids Exceed Informal Bidding Limit

If all informal bids received exceed UCCAAP limits, and SBCCD determines that the cost estimate was reasonable, SBCCD may award the contract to the lowest responsible bidder, but only up to the limited amount specified by the California Uniform Construction Cost Accounting Commission. Such an award must be approved by a resolution receiving a four-fifths majority vote of the Board of Trustees.

IX. Pre-Qualification Program Process

SBCCD will maintain pre-qualified pools of general contractors and subcontractors based on a Pre-Qualification Questionnaire and a uniform rating system.

General contractors and subcontractors are permitted to pre-qualify in more than one pre-qualified pool/ category, depending upon its/their experience, skill, licensing, and other relevant factors.

As projects arise, the pre-qualified contractors and subcontractors, as applicable, will be issued a Request for Bids and/or Proposals for each specific project.

Pre-qualification status may be revoked at any time if SBCCD learns the contractor or subcontractor does not meet the pre-qualification criteria.

Contractors and subcontractors will be required to renew their pre-qualification status with SBCCD on an annual basis.

Appeals Process

Prospective bidders may appeal their proposed prequalification rating prior to the closing time for receipt of bids. Upon request of the prospective bidder, SBCCD will provide notification to the prospective bidder in writing of the basis for the prospective bidder's disqualification and any supporting evidence that has been received from others or adduced as a result of an investigation by SBCCD. The prospective bidder will be given the opportunity to rebut any evidence used as a basis for disqualification and to present evidence to SBCCD as to why the prospective bidder should be found qualified. If the prospective bidder

chooses not to use this appeals process, the proposed prequalification rating may be assumed without further proceeding.

X. Formal Bid Procedures for UCCAAP (for bids over \$3.0 million)

Pursuant to PCC Section 22037, the notice inviting formal bids will state the time and place for the receiving and opening of sealed bids and distinctly describe the project. The notice will be published at least 14 calendar days before the date of opening the bids in a newspaper of general circulation, printed and published in the jurisdiction of SBCCD; or, if there is no newspaper printed and published within the jurisdiction of SBCCD, publication will be by posting the notice in at least three places within the jurisdiction of SBCCD as have been designated by ordinance or regulation of SBCCD as places for the posting of its notices. The notice inviting bids will also be sent electronically, if available, by either facsimile or electronic mail and mailed to all construction trade journals specified in Section 22036. The notice will be sent at least 15 calendar days before the date of opening the bids. In addition, SBCCD may give notice as it deems appropriate.

XI. Bid Documents for Pre-Qualification & Formal Bids

The Chancellor or designee, shall approve plans, specifications and working details for all public projects estimated to cost more than the UCCAAP limits.

XII. When Contractors List Has Not Been Prepared: Proprietary Product or Service

- If the District has not prepared a list of contractors for the particular category of work to be performed, the notice inviting bids shall be sent to each of the construction trade journals.
- If the product or service is proprietary in nature, such that it can be legally obtained only from a certain contractor(s) pursuant to Public Contract Code Section 3400, the notice inviting informal bids may be sent exclusively to such contractors.

XIII. Contracts for Maintenance

Contracts for maintenance work may be bid pursuant to the Informal Bidding Procedures described above. Maintenance work is routine, recurring work done for the preservation or protection of a public facility; minor repainting; landscape maintenance including mowing, watering, trimming, pruning, planting or replacement of plants, and servicing of irrigation systems; work performed to keep, operate, or maintain publicly owned water, power, or waste disposal systems.

XIV. Rejection of Bids; Re-solicitation; Use of SBCCD Employees

If SBCCD intends to reject all bids, it must mail the apparent low bidder a written notice of SBCCD's intent to reject the bid at least two business days prior to the hearing at which the bids will be considered. After rejecting all bids, SBCCD may:

- Abandon the project;
- Re-advertise the project; or
- Perform the work with District employees, after passing a resolution by a four-fifths (4/5) majority of the Board of Trustees declaring that the project can be performed more economically by District employees.

References:

Education Code Sections 81641 et seq.;

Labor Code Sections 1770 et seq.;

Public Contract Code Sections 20110 et seq., 20650 et seq., 22000 et seq. (Uniform Public Construction Cost Accounting Act (UPCCAA))

Attachments:

[AP 6350 Bids and Contracts - Construction.docx](#)



Origination:	N/A
Last Approved:	N/A
Last Revised:	N/A
Next Review:	N/A
Owner:	<i>Business & Fiscal Services</i> <i>Business & Fiscal Services</i>
Policy Area:	<i>Chapter 6 General Institution</i>
References:	<i>Legally Required</i>

AP 6365 Contracts - Accessibility of Information Technology

Whenever the District enters into a contract for the purchase, development, procurement, maintenance, or use of any electronic or information technology, the vendor shall certify that it complies with the requirements of Section 508 of the Rehabilitation Act of 1973 and its related regulations. This requirement shall apply to software applications, operating systems, web-based intranet and internet information and applications, telecommunications products, video or multimedia products, self-contained closed products such as copiers, and desktop and portable computers.

Each contract or purchase order with such a vendor shall contain the following provision:

"The vendor hereby warrants that the products or services to be provided under this agreement comply with the accessibility requirements of Section 508 of the Rehabilitation Act of 1973, as amended, and its implementing regulations. Vendor agrees to respond promptly to and resolve any complaints regarding accessibility of its products or services that are brought to its attention. Vendor further agrees to indemnify and hold harmless the District from and against any claim arising out of its failure to comply with these requirements. Failure to comply with these requirements shall constitute a breach and be grounds for termination of this agreement."

References:

Section 508 of the Rehabilitation Act of 1973 (29 U.S. Code Section 794 subdivision d);

36 Code of Federal Regulations Sections 1194.1 et seq.;

Government Code Sections 7405 and 11135;

Title 5 Sections 59300 et seq.

Attachments:

[AP 6365 Accessibility of Information Technology.doc](#)



Origination:	06/1999
Last Approved:	N/A
Last Revised:	09/2019
Next Review:	08/2017
Owner:	Human Resources Human Resources
Policy Area:	Chapter 7 Human Resources
References:	

AP 7110 Delegation of Authority, Human Resources

(Replaces current SBCCD AP 7110)

NOTE: The language in red ink is **legally advised**. Local practice may be inserted. The following language will satisfy requirements.

The Chief Human Resources Officer is delegated responsibility from the Chancellor to [recommend or authorize] employment, develop job responsibilities, and perform other personnel actions provided that all federal and state law and regulations, board policies, and administrative procedures are followed.

- From current SBCCD AP 7110 titled Delegation, Human Resources

A. **Authorization to Hire**

The authority to contract for employee services is vested in the Board of Trustees. No employment is final until the Board takes official action. In the case of short-term hourly/substitute and student employees, the Board delegates the Chancellor or his/her designee as the authorizing agent for hire.

B. **Recommendation for Hire**

Recommendations to fill vacant positions or establish new positions may come from the Chancellor, the College Presidents, or the Executive Vice Chancellor ~~of Human Resources~~. The recommending agent must ensure that funds are available to cover the cost of replacement or new positions. The Human Resources Office is responsible for the filling of authorized positions through the established hiring policies and procedures.

C. **Recommendation to Hire Student Employees**

The Career Center at SBVC and the Campus Business Office at CHC are responsible for processing of student employees including placement, classification, and interface with the Human Resources and Payroll offices.

D. **Employee Categories**

Employees are assigned to various categories of employment according to Education Code definitions and provisions.

1. **Academic Employees**

Probationary and regular academic employees are teaching faculty, non-teaching faculty, and Board designated management, and supervisory employees who are paid a monthly salary.

2. **Academic Hourly Employees**

Academic hourly employees are teaching faculty, non-teaching faculty and Board designated management and supervisory employees who are employed on a temporary basis at an hourly rate. This category includes overload assignments paid on an hourly basis to regular and probationary academic employees. Limitations on hourly assignments for academic bargaining unit members are stated in the SBCDDTA contract. Each hourly academic employee shall file a statement of Minimum Qualification with the Human Resources Office before any service is performed or any payment for services is made. Full-time classified employees who work in an academic hourly capacity must reduce their classified contract by the same number of hours per week.

3. Academic Substitute Employees

Academic substitutes are employed in short- and long-term assignments. Compensation shall be at the appropriate hourly instructional rate for short-term substitutes or at the appropriate monthly salary for long-term substitutes. Each academic substitute shall file a statement of Minimum Qualification with the Human Resources Office before any service is performed or any payment for services is made. Any substitute must be approved by the Human Resources Office and the Board.

4. Regular and Probationary Classified Employees

The regular and probationary classified service includes those employees who do not serve in academic positions but have a designated title, a regular minimum number of assigned hours per day and a specific statement of required duties. These employees are salaried personnel.

5. Short-Term Hourly Employees (non-student)

These employees are employed in positions where the work is usually of a short duration or intermittent in nature. They are paid on an hourly basis. A Request for Short-Term/Substitute Employee must be approved before any work is begun. Specific provisions for short-term hourly employees are listed in Board Policy.

6. Classified Substitutes

Classified substitutes may be provided when a position becomes vacant or when an employee is sick or on vacation. The Request for Short-Term/Substitute Employee is required before a substitute begins work. Substitutes must be approved by the Vice Chancellor of Human Resources. Classified substitutes start on Step A unless previously employed in the District within the previous 24 months. Substitutes shall be employed on an hourly basis. Substitutes in a vacant position shall be employed for no more than 60 calendar days in the assignment.

7. Student Employees

Student employees perform duties assisting an academic program or other general labor or general office duties. Students may be hired as student hourly or work-study employees. Special eligibility criteria and limited use conditions apply as listed in Board Policy. These employees are treated as classified hourly personnel for payroll purposes.

Reference:

Education Code Section 70902(d) ;
ACCJC Accreditation Standard III.A.11

Attachments:

[AP 7110 Delegation of Authority, Human Resources - Comments](#)
[AP 7110 Delegation of Authority, Human Resources - Legal Citations](#)
[AP7110 -OLD.pdf](#)



Origination: 06/2004
Last Approved: N/A
Last Revised: 09/2019
Next Review: 08/2017
Owner: [Human Resources Human Resources](#)
Policy Area: [Chapter 7 Human Resources](#)
References:

BP 7110 Delegation of Authority, Human Resources

(Replaces current SBCCD BP 7110)

~~**NOTE:** Current SBCCD BP 7110 parallels the language recommended by the Policy and Procedure Service.~~

- ~~From current SBCCD BP 7110 titled Delegation, Human Resources~~

The Board ~~of Trustees~~ [Trustees](#) delegates authority to the Chancellor to authorize employment, fix job responsibilities, and perform other personnel actions provided that all federal and state laws and regulations and board policies and administrative procedures have been followed, subject to confirmation by the Board.

Reference:

Education Code Section 70902(d)

Attachments:

- [BP 7110 Delegation of Authority, HR- Comments](#)
- [BP 7110 Delegation of Authority, HR- Legal Citations](#)
- [BP7110 -OLD.pdf](#)

Approval Signatures

Step Description	Approver	Date
Chapter owners are notified	Kristina Hannon	02/2018



Origination:	06/1999
Last Approved:	N/A
Last Revised:	09/2019
Next Review:	10 years after approval
Owner:	Human Resources Human Resources
Policy Area:	Chapter 7 Human Resources
References:	

AP 7236 Substitute and Short Term Employees

~~(Replaces current SBCCD AP 7245)~~

~~**NOTE:** Since statute covers substitute and short term employees, it is **optional** to have a separate procedure. Local practice, if any, may be inserted. The following reflects the requirements of the statute. This procedure applies only to districts not incorporating the merit system.~~

~~**"Substitute employee"** means any person employed to replace any classified employee who is temporarily absent from duty. In addition, one or more substitute employees may be hired for not more than [60 calendar days or the period that is in the collection bargaining agreement] if the District is engaged in a procedure to hire a permanent employee to fill a vacancy in any classified position.~~

~~**"Short term employee"** means any person who is employed to perform a service for the District upon the completion of which the service required or similar services will not be extended or needed on a continuing basis.~~

- ~~▪ From current SBCCD AP 7245 titled Short-Term Hourly Employees~~

SHORT-TERM/SUBSTITUTE HOURLY EMPLOYEES

A. Definition

A short term or substitute employee is any person who is employed to perform a service for the District, upon completion of which, the service required or similar service will not be extended or needed on a continuing basis. (Ed Code 88003) Short-term employees include hourly employees hired under grant provisions or with special funds and professional experts.

B. Term

- Short term employees shall be employed on an hourly basis and shall be employed for less than 175 working days in any school year, including holidays, sick leave, vacation and other leaves of absence irrespective of number of hours worked in a day.
- Short-term employees working over 30 days per semester may not work over 60 hours per monthly pay period without written approval of the Chancellor or designee.
- Short-term employees shall be assigned from a pool of candidates maintained in the Office of Human Resources. Supervisors may request a list of eligible short-term employees by category.
- Substitute employees shall be employed in a classified position in the absence of the regularly

assigned personnel. When the absence is caused by a vacancy, the substitute shall not be employed for more than 60 calendar days.

C. Authorization

Short-term and substitute employment must be approved by the Chancellor or his/her designee before an employee may be assigned.

D. Benefits

Short-term and substitute employees do not earn District health and welfare benefits.

E. Shift Differential

Short-term and substitute employees will be paid a shift differential on the same basis as members of the classified service.

F. Rates

- 1. The Office of Human Resources shall maintain a list of Board approved short-term hourly positions and rates of pay.*
- 2. Compensation for substitute employees shall be at the hourly rate for the first step of the appropriate range on the regular classified salary schedule.*
- 3. Any former employee of the classified service brought back to the District as a substitute employee in the same job classification he/she left will be paid up to the range and step held upon leaving the District, depending upon the recency of experience and the nature of the assignment.*
- 4. No one will be placed higher than the hourly rate for the first step if they have not been a member of the classified service in the District within the last two years.*

G. Assignments

Short-term and substitute employees shall be assigned from a pool of candidates maintained in the Office of Human Resources. Supervisors may request a list of eligible short-term and substitute employees by category.

~~Reference:~~ Reference:

Education Code Section 88003

Attachments:



Origination: N/A
Last Approved: N/A
Last Revised: N/A
Next Review: N/A
Owner: [Human Resources Human Resources](#)
Policy Area: [Chapter 7 Human Resources](#)
References:

BP 7236 Substitute and Short Term Employees

(Replaces current SBCCD BP 7245)

The Chancellor is responsible for authorizing the hiring of short-term employees. A short-term employee is a person employed to perform a service for the District, upon completion of which, the service required or similar service will not be extended or needed on a continuing basis.

Before employing a short-term employee, the Board ~~of Trustees~~[of Trustees](#), at a regularly scheduled ~~Bboard~~[Board](#) meeting, shall specify the service required to be performed by the employee and shall certify the ending date of the service. The ending date may be shortened or extended by the Board, but shall not extend beyond seventy-five percent of an ~~school~~[academic](#)-~~academic~~[academic](#) year.

Reference:

Education Code ~~Section~~[Section](#) 88003

Attachments:

- [BP 7236 Substitute and Short Term Employees - Comments](#)
- [BP 7236 Substitute and Short Term Employees - Legal Citations](#)
- [BP7236-OLD.pdf](#)

SAN BERNARDINO COMMUNITY COLLEGE

DISTRICT TO: Board of Trustees

FROM: Jose F. Torres, Interim Chancellor

REVIEWED BY: Jose F. Torres, Interim Chancellor

PREPARED BY: Stacey K. Nikac, Administrative Officer

DATE: January 9, 2020

SUBJECT: Applause Cards

RECOMMENDATION

This item is for information only. No action is required.

OVERVIEW

The attached individuals have received special recognition for extending that extra effort in providing quality service and valued assistance.

ANALYSIS

The *Caring Hands* Applause Card was developed so that employees, students, visitors, and vendors have an opportunity to recognize someone at SBCCD who provides outstanding quality and service.

At the Chancellor's Holiday Party and Service Awards in December, recipients with the most applause cards awarded at SBVC, CHC, and District are recognized and presented with an award.

INSTITUTIONAL VALUES

I. Institutional Effectiveness

FINANCIAL IMPLICATIONS

None



Applause Cards

Submitted for Information January 9, 2020

SITE	NAME		DEPARTMENT	DETAILS OF SERVICE	RECOGNIZED BY
Crafton Hills College	Alexa	Aslanian	D.S.P.S	You are very helpful, Thank you, and Merry Christmas!	Irene Evangelina Hernandez
Crafton Hills College	Trinette	Barrie	Career Center	Thank You for your help and have a Merry Christmas!	Irene Evangelina Hernandez
Crafton Hills College	Joanna	Branson	English	I like your class and really learned a lot. Thank you!	Irene Evangelina Hernandez
Crafton Hills College	Patrick	Bungard	Department of Communication and Language	You are a excellent Professor from whom I learned a lot, thank you very much!	Irene Evangelina Hernandez
Crafton Hills College	Judy	Cannon	Honors Institute	Thank you and Merry Christmas!	Irene Evangelina Hernandez
Crafton Hills College	Judy	Cole	Tutoring Center	Great job Judy, Thank You.	Irene Evangelina Hernandez
Crafton Hills College	Jeremy	Crooks	Custodial	Thank you for making sure the lights were turned on for the theatre shows	Kevin Palkki
Crafton Hills College	Suzanne	Delahanty	DSPS	Thank You and Merry Christmas!	Irene Evangelina Hernandez
Crafton Hills College	Maureen	Fry	DSPS	Thank you and Merry Christmas!	Irene Evangelina Hernandez

Crafton Hills College	Tracy	Gray	Technology Services	Tracy, Thank you for being so kind and helpful while setting up my new work laptop. Your knowledge and expertise is very much appreciated.	Brittany Sysawang
Crafton Hills College	Kashaunda	Harris	EOP&S	Thank you for your assistance with my education plan and nice comments.	Irene Evangelina Hernandez
Crafton Hills College	Matti	Harris	English	I had your class my first semester in college, and was off to a good start, Merry Christmas and thank you!	Irene Evangelina Hernandez
Crafton Hills College	Vonda	O'Shaughnessy	DSPS	Thank you and Merry Christmas!	Irene Evangelina Hernandez
Crafton Hills College	Kevin	Palkki	Theater	Thank you for all your hard work	Crafton Hills College Classified
Crafton Hills College	Karen	Peterson	Tutoring Center	Thank you for your assistance in the Tutoring Center and Merry Christmas!	Irene Evangelina Hernandez
Crafton Hills College	Nicholas	Reichert	Tutoring Center	Merry Christmas and thank you!	Irene Evangelina Hernandez
Crafton Hills College	Natividad	Rodriguez	EOPS	You are so helpful, Thank you and Merry Christmas!	Irene Evangelina Hernandez
Crafton Hills College	Jaime	Sierra	D.S.P.S	Thank you and Merry Christmas!	Irene Evangelina Hernandez
Crafton Hills College	Veronica	Smith	Career Education and Human Development	Veronica, Thank you for being so kind and helpful at all times. Your knowledge and expertise is very much appreciated.	Brittany Sysawang
Crafton Hills College	Gary	Williams	Psychology	I like your class and I will try to take Psych.111 with you again in the summer of 2020. Thank You!	Irene Evangelina Hernandez

District Support Services	Shari	Blackwell	TESS	Thank you for all you do for us in TESS. You've saved my day many times, as I'm sure the others will repeat many times over. Thank you, again!	Corrina Baber
District Support Services	Virginia	Diggle	Fiscal Serviced	Virginia, Thank-you so much for always being kind and helpful. You are always willing to help support the Athletic Department. Thank-you for everything you do!	Maureen Ryan
District Support Services	Ernie	Loera	Facilities	Many thanks to Ernie for his assistance in the Annex move to District. He has gone above and beyond in finalizing all of the small things that happen during a move.	Corrina Baber
District Support Services	Hassan	Mirza	Facilities	Thank you for being available to answer the many questions we've had following our move.	Corrina Baber
District Support Services	Stacy	Sysawang	EDCT	Stacy is quick to assist and always provides service with professionalism. Thank you, Stacy!	Corrina Baber
San Bernardino Valley College	Weldon (Eric)	Babino	Maintenance	Always going the extra mile to help fellow coworkers; excellent customer service always willing to help others.	Mary Bradley and Amanda Moody
San Bernardino Valley College	Abe	Fulgham	grounds	Always going the extra mile to help fellow coworkers; excellent customer service always willing to help others	Mary Bradley
San Bernardino Valley College	Mary	Lawler	Gym	Great teacher! Push us to go harder and help me lose 20 pound in the class.	Stephany Drisdom

San Bernardino Valley College	Kimberly	Miller	Concurrent Enrollment/ Academic Success & Learning Services	You're doing great!	Anonymous
San Bernardino Valley College	Maria Del Carmen	Rodriguez	Student Equity	Having worked with Dean Rodriguez over the past ten years; I have found her to be an exceptionally skilled professional and inspiration to the FYE program.	Dr. Craig Luke
San Bernardino Valley College	Genaro	Vargas	Maintenance & Grounds	I would like to show my appreciation to Gino for all the hard that he does for us here at Applied Technology, Transportation, and Culinary Arts.	Moses Gonzalez
San Bernardino Valley College	Genaro (Gino)	Vargas	Maintenance	Always going the extra mile to help fellow coworkers; customer service is outstanding! always willing to help.	Mary Bradley and Amanda Moody
San Bernardino Valley College	Jorge	Vivar	Maintenance & Operations	I would like to show my appreciation to Jorge for all the hard that he does for us here at Applied Technology, Transportation, and Culinary Arts.	Moses Gonzalez
San Bernardino Valley College	Jorge	Vivar	Maintenance/Plumber	Always going the extra mile to help fellow coworkers; excellent customer service always willing to help, is not afraid to help other even if it is out of his job detail	Mary Bradley and Amanda Moody

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Lawrence P. Strong, Director of Fiscal Services
DATE: January 9, 2020
SUBJECT: Budget Report

RECOMMENDATION

This item is for information only and no action is required.

OVERVIEW

The attached Revenue and Expenditure Summary reflects activity for the 2019-20 fiscal year through December 6, 2019. As of that date, SBCCD was 46.5% through the fiscal year and had spent and/or encumbered approximately 44.2% of its budgeted general fund.

ANALYSIS

While year to date revenue and/or expenditure percentages often vary from the percentage of fiscal year elapsed, all funds are expected to remain within the 2019-20 budget unless noted here. For explanations of any significant variances in year to date revenues/expenditures from fiscal year elapsed, please see the attached summary.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

There are no financial implications associated with this board item



Budget Revenue & Expenditure Summary

Year to Date 12/06/2019

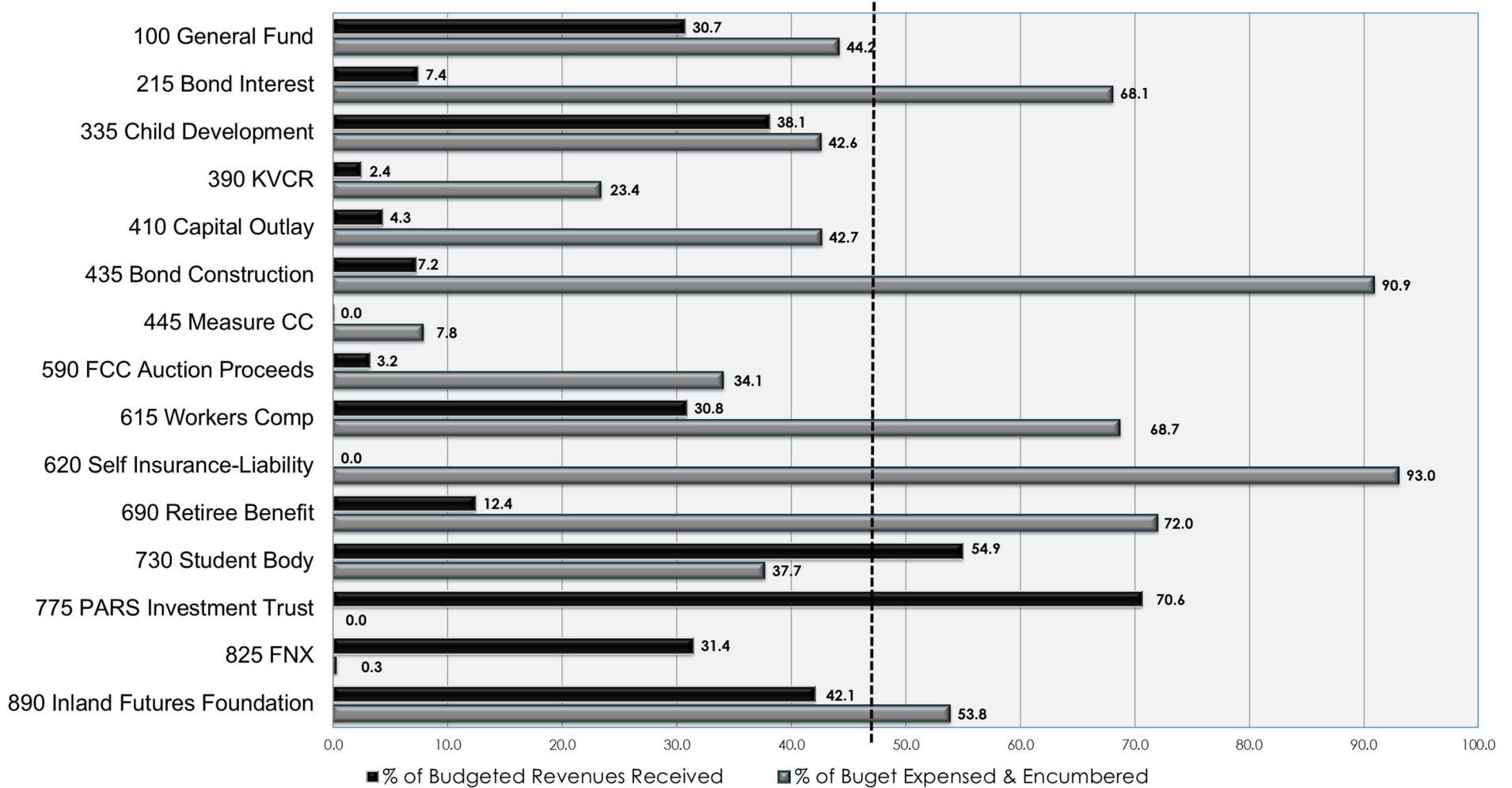
	46.5% of Fiscal Year Elapsed						COMMENTS
	REVENUES			EXPENDITURES			
	Budget	Received YTD		Budget	Expensed/ Encumbered YTD		
100 General Fund	\$175,528,481	\$ 53,887,486	30.7%	\$181,111,237	\$ 80,013,525	44.2%	Receipt of Federal grant revenue pending processing of year-end reports.
215 Bond Interest & Redemption	\$ 30,750,000	\$ 2,265,845	7.4%	\$ 30,750,000	\$ 20,928,613	68.1%	Taxes are determined and collected by the County for bond measures; SBCCD does not control this fund.
335 Child Development	\$ 3,570,141	\$ 1,359,479	38.1%	\$ 3,570,141	\$ 1,520,637	42.6%	
390 KVCR	\$ 3,782,500	\$ 90,227	2.4%	\$ 6,056,878	\$ 1,415,234	23.4%	Revenue and expenditure budgets are currently under review.
410 Capital Outlay Projects	\$ 2,515,000	\$ 107,705	4.3%	\$ 3,050,476	\$ 1,301,439	42.7%	RDA revenue posted by the County (expected in 2 large transactions posting January and June).
435 Bond Construction	\$ 39,900	\$ 2,871	7.2%	\$ 5,771,123	\$ 5,245,458	90.9%	Interest income posted quarterly. \$2.9 million for Highland property purchase.
445 Measure CC	\$100,000,000	\$ 469	0.0%	\$ 52,503,303	\$ 4,115,983	7.8%	Bond sale preparation is in process. Expenditures are consistent with the current needs of the bond projects.
590 FCC Auction Proceeds	\$ 4,772,966	\$ 151,224	3.2%	\$ 26,804,046	\$ 9,134,617	34.1%	Interest income posted quarterly, rental income (investment properties) recording is in process. \$3.8 million in payments for KVCR Technology Core Modernization project.
615 Workers Compensation	\$ 1,480,000	\$ 456,515	30.8%	\$ 1,820,000	\$ 1,250,043	68.7%	Interfund transfer-in (revenue) posted in arrears. \$439,786 compromise & release claim paid.
620 Self Insurance-Liability	\$ 565,000	\$ 553,689	98.0%	\$ 905,000	\$ 842,082	93.0%	\$668,935 SWACC Annual Insurance payment and \$550,000 interfund transfer-in posted.
690 Retiree Benefit	\$ 250,200	\$ 31,072	12.4%	\$ 250,200	\$ 180,108	72.0%	OPEB contribution revenue posted in arrears. Expenditures are consistent with retiree benefit obligations.
730 Student Body Center Fee	\$ 303,567	\$ 166,746	54.9%	\$ 303,567	\$ 114,297	37.7%	
775 PARS Investment Trust	\$ 12,750,000	\$ 9,000,000	70.6%	\$ 3,100,000	\$ -	0.0%	Interfund transfers-out (expenditures) posted semi-annually.
825 FNX	\$ 3,200,000	\$ 1,005,756	31.4%	\$ 3,200,000	\$ 860,015	26.9%	Expenditures consistent with terms of agreement.
890 Inland Futures Foundation	\$ 1,252,393	\$ 526,696	42.1%	\$ 1,104,393	\$ 594,628	53.8%	\$170,037 encumbered for pledge drives (call center, shelf-items).



Budget Revenue & Expenditure Summary

Year to Date 12/06/2019

Fiscal Year Elapsed - 46.5%



SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Al Jackson, Chief of Police
DATE: January 9, 2020
SUBJECT: District Clery Act Compliance Report

RECOMMENDATION

This item is for information only. No action is required.

OVERVIEW

Postsecondary educational institutions (institutions) that participate in student aid programs under Title IV of the Federal Higher Education Act of 1965, as amended, are required by the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act) to create an annual security report by October 1 of each year. This security report must contain required crime statistics of the institution as well as certain security policy disclosures. When institutions do not comply with the Clery Act, they inhibit the ability of students and others to make informed decisions about campus security. Further, the U.S. Department of Education can impose financial penalties of up to \$55,907 per violation against noncompliant institutions.

ANALYSIS

Monthly Report of Clery Crimes for November 2019 (See attached).

INSTITUTIONAL VALUES

I. Institutional Effectiveness

FINANCIAL IMPLICATIONS

None

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
CLERY ACT CRIMES
November 2019**

ON CAMPUS:

CRAFTON

NO INCIDENTS TO REPORT

DISTRICT

NO INCIDENTS TO REPORT

VALLEY

Case #	Reported	Offense	Reportable Clery Crime	Location	Disposition
19-1009	11/01/2019	PC 647(f)	Disorderly Conduct	Auditorium	Subjects Arrested
19-1021	11/05/2019	HS 11364(A)	Possession of Drug Paraphernalia	Lot 5	Subject Arrested
19-1050	11/14/2019	VC 10581	Stolen Vehicle	College Ave	Report Taken
19-1068	11/26/2019	PC 647(f)	Disorderly Conduct	Lot 10	Subject Arrested

PUBLIC PROPERTY:

CRAFTON

NO INCIDENTS TO REPORT

DISTRICT

NO INCIDENTS TO REPORT

VALLEY

Case #	Reported	Offense	Reportable Clery Crime	Location	Disposition
19-1020	11/05/2019	VC 10581	Stolen Vehicle	Esperanza St.	Report Taken

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Steven J. Sutorus, Business Manager
DATE: January 9, 2020
SUBJECT: Contracts Below \$95,200

RECOMMENDATION

This item is being presented for information only. No further action is necessary.

OVERVIEW

In accordance with SBCCD Board Policy 6100, Delegation of Authority, The Board of Trustees delegates authority to the Chancellor to supervise the general business procedures of the District to assure the proper administration of property and contracts.

In line with Public Contract Code Section 17605 and Section 22034(c), the Board of Trustees delegates purchasing and contracting authority to the named agents on the authorized signature list. These designated District Officers have authority to approve purchase requests; award, sign, and execute contracts; and authorize payment under the formal bid limits set by Public Contract Code. Such purchase and/or contract requests shall not require Board approval, but shall be sent to the Board as an information item every 60 days.

ANALYSIS

The California Board of Governors sets the formal bid limit for procurement of goods and or services on an annual basis. The formal bid limit for the current calendar year has been set at \$95,200. Construction services are not included in this board item.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

The attached purchase and or contract requests have been budgeted for via purchase requisition.

Contracts and Agreements

ControlNo	VendorName	ContractType	Dept/Location	Expense	Income	Adjustment
19028	4 Imprint	Production of Logo Items	Pharmacy Tech/SBVC	\$ 1,305.55		
19035	AAA Cash Register	Equipment Installation	Administrative Services/SBVC	\$ 10,146.60		
19084	Agile Sports Technologies dba HUDL	Software/Online Services	Athletics/SBVC	\$ 496.00		
18970	Agiliti Health Inc.	Rental	Respiratory Care/CHC	\$ 750.00		
19075	Apple Computers, Inc.	Software/Online Services	CIS/CHC	\$ 399.98		
19057	Awesome Blinds & Shutters, Inc.	On Demand Repairs Agreement	Maintenance/SBVC	\$ 10,000.00		
18505	BeaconMedaes, LLC	Maintenance Agreement	Facilities/CHC	\$ 10,500.00		\$ 5,000.00
19037	Blue Ribbon Ink & Thread, Inc.	Production of Logo Items	Athletics/SBVC	\$ 1,290.41		
19082	Blue Ribbon Ink & Thread, Inc.	Production of Team Uniforms	Athletics/SBVC	\$ 126.00		
19083	Blue Ribbon Ink & Thread, Inc.	Production of Team Uniforms	Athletics/SBVC	\$ 469.80		
19094	Burgess Moving & Storage	Moving Services	Facilities Planning/SBCCD	\$ 540.00		
19088	California Consulting, LLC	Consultants	EDCT/SBCCD	\$ 70,000.00		
19093	California State University - San Bernardino	Rental	EOPS/SBVC	\$ 10,560.00		
19055	California State University - San Bernardino	Sponsorship	Marketing/SBCCD	\$ 1,500.00		

Contracts and Agreements

ControlNo	VendorName	ContractType	Dept/Location	Expense	Income	Adjustment
18868	Cal-Lift Inc.	On Demand Repairs Agreement	Facilities/CHC	\$ 4,200.00		\$ 3,000.00
19027	Carville, Robin dba STATco	Software/Online Services	Program Development/CHC	\$ 1,800.00		
19067	Castillo, Salvador	Independent Contractor	FNX/KVCR	\$ 70,000.00		
19066	CDW Government Inc.	Software/Online Services	Facilities Planning/SBCCD	\$ 1,610.40		
19085	Cerrell Associates, Inc.	Professional Services	Chancellor/SBCCD	\$ 22,500.00		
19045	Checkroom NV	Software/Online Services	RTVF/SBVC	\$ 1,500.00		
19030	Cisneros, Marco	Speaker	Student Life/SBVC	\$ 300.00		
19063	Compro Consultants	Professional Services	Facilities Planning/SBCCD	\$ 4,400.00		
19064	Compro Consultants	Professional Services	Facilities/SBCCD	\$ 1,500.00		
18390	Control Air Enterprises LLC	Maintenance Agreement	Maintenance/SBVC	\$ 80,000.00		\$ 30,000.00
19053	Crown Promotions Group	Novelty Item with Logo	Student Services/SBVC	\$ 3,054.71		
19046	Discovery Benefits LLC	Cobra Direct Billing Service	Human Resources/SBCCD	\$ 2,500.00		
19044	Dorisa Group, The	Software/Online Services	RTVF/SBVC	\$ 995.00		
18748	EMCOR Service Mesa Energy	On Demand Repairs Agreement	Maintenance/SBVC	\$ 82,000.00		\$ 47,000.00

Contracts and Agreements

ControlNo	VendorName	ContractType	Dept/Location	Expense	Income	Adjustment
19099	Entrinsik, Inc.	Software/Online Services	TESS/SBCCD	\$ 10,400.00		
19076	Epic Sports	Production of Team Uniforms	Athletics/SBVC	\$ 228.17		
19026	Facebook, Inc.	Advertising	FNX/KVCR	\$ 300.00		
19034	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$ 5,362.00		
19040	H & L Charter Co, Inc.	Bus Rental	First Year/SBVC	\$ 746.75		
19041	H & L Charter Co, Inc.	Bus Rental	First Year/SBVC	\$ 589.25		
19077	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$ 1,399.75		
19078	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$ 1,366.75		
19079	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$ 1,366.75		
19080	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$ 1,114.75		
19081	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$ 1,366.75		
19069	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$ 1,146.25		
19070	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$ 1,492.75		
19071	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$ 1,938.91		

Contracts and Agreements

ControlNo	VendorName	ContractType	Dept/Location	Expense	Income	Adjustment
19072	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$ 1,492.75		
19073	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$ 1,366.75		
19074	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$ 1,366.75		
19089	HubSpot Inc.	Software/Online Services	KVCR/KVCR	\$ 20,050.00		
19048	Inland Empire 66ers Baseball Club	Novelty Item with Logo	Inland Futures/SBCCD	\$ 6,000.00		
19092	James, Katherine	Game Filming Services	Athletics/SBVC	\$ 750.00		
19043	K-K Woodworking	Production of Logo Items	Police Science/SBVC	\$ 53.85		
19090	McCallum Group Inc.	Consultants	Marketing/SBCCD	\$ 48,000.00		
19051	Metropolitan West Inc.	Installation Services	Facilities Planning/SBCCD	\$ 3,894.09		
19029	Music Theatre International - MTI	Broadcasting Rights	Theater Arts/SBVC	\$ 1,607.32		
19065	Myers Information Systems	Training Services	KVCR/KVCR	\$ 320.00		
19033	National Cinemedia LLC	Advertising	Pharmacy Tech/SBVC	\$ 3,015.00		
19095	New Seed Landscape Service, Inc.	Athletic Field Prep	Maintenance/SBVC	\$ 7,400.00		
19096	New Seed Landscape Service, Inc.	Softball Field Prep	Maintenance/SBVC	\$ 4,500.00		

Contracts and Agreements

ControlNo	VendorName	ContractType	Dept/Location	Expense	Income	Adjustment
19042	P & P Uniforms	Production of Logo Items	Police Science/SBVC	\$ 334.03		
19097	Pacific Heritage, Inc.	Installation Services	Maintenance/SBVC	\$ 14,452.00		
19060	Pacific Parking Systems	Installation Services	Facilities/CHC	\$ 74,214.25		
19087	Partners in Leadership, LLC	Speaker	Chancellor/SBCCD	No Cost		
19052	Ran Graphics, Inc.	Printing of SBVC Spring Schedule	Instruction/SBVC	\$ 9,406.77		
19068	Rayne Water Conditioning - San Bernardino	Services	SINS/CHC	\$ 487.50		
19036	Redlands USD	Advertising	Marketing/CHC	\$ 200.00		
19062	Sage Software, Inc.	Software/Online Services	TESS/SBCCD	\$ 3,204.95		
19054	San Bernardino Symphony Orchestra	Performer	Chancellor/SBCCD	\$ 500.00		
19047	Santa Clarita CCD	Training Services	Nurse/SBVC	\$ 6,500.00		
19038	DoubleTree by Hilton - San Bernardino	Catering	Nursing/SBVC	\$ 3,088.75		
19061	Shopk12, Inc.	Software/Online Services	Art/SBVC	\$ 251.60		
19050	Sundown Window Tinting	Installation Services	Facilities Planning/SBCCD	\$ 6,257.04		
19025	Superior Service Corp	PO as Contract	Restaurant Management/SBVC	\$ 8,000.00		

Contracts and Agreements

ControlNo	VendorName	ContractType	Dept/Location	Expense	Income	Adjustment
19031	Surveymonkey.com	Software/Online Services	Health Services/SBVC	\$ 276.00		
19098	Thermo Electron North America LLC	Repairs	Maintenance/SBVC	\$ 6,189.13		
19039	Treps Consulting & Braille Service	On Demand Repairs Agreement	ATPC/SBCCD	\$ 3,000.00		
19059	TSI, INC	Repairs	Fire Technology/CHC	\$ 3,011.61		
19049	University of Texas at Austin, The	Software/Online Services	Research & Planning/SBVC	\$ 1,180.00		
19086	Western Audio Visual	Professional Services	Facilities Planning/SBCCD	\$ 2,160.00		
19058	Wilbur's Power Equipment	On Demand Repairs Agreement	Maintenance/SBVC	\$ 5,000.00		
19091	Wilson-Charles, Siedah	Services	Athletics/SBVC	\$ 250.00		

Total Number of Contracts & Agreements 78

\$ 671,043.42 \$ - \$ 85,000.00

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Lawrence P. Strong, Director of Fiscal Services
DATE: January 9, 2020
SUBJECT: General Fund Cash Flow Analysis

RECOMMENDATION

This item is for information only and no action is required.

OVERVIEW

The District's budget is a financial plan based on estimated revenues and expenditures for the fiscal year, which runs from July 1 through June 30. Cash refers to what is actually in the District's treasury on a day-to-day and month-to-month basis. Monitoring the amount of cash available to meet the District's financial obligations is the core responsibility of the Fiscal Services Department. Attached is the restricted and unrestricted General Fund monthly cash flow analysis for the District.

ANALYSIS

The General Fund cash balance as of June 30, 2020, is estimated to be \$42,194,539.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

This is an information item only. There are no financial implications.



General Fund Cash Flow Analysis – Restricted & Unrestricted Fiscal Year 2019-20

(as of December 16, 2019, rounded to the nearest \$1,000)

	PROJECTED												ACCRUALS	TOTAL
	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN		
Estimated Beginning Cash Balance	42,362	43,817	45,421	47,919	45,857	47,731	56,849	48,837	53,181	51,829	46,968	43,451		
Receipts														
Federal	35	227		135		706	4	1,080	377	224	523	-176		3,134
State	6,276	5,137	13,881	6,312	7,182	10,477	7,919	16,862	11,093	4,959	6,299	10,343		106,740
State Deferrals														
Local	821	972	85	580	3,411	15,892	1,741	5,661	574	5,894	4,087	9,270		48,990
Temporary Borrowings														
Interfund Transfer & Sale of Assets	894	894	899	894	902			3,651	5,981	1,892	1,677	92		17,777
Accounts Receivable/Accruals	232	1,670	1,942	531	454	-439	4	787	403	230	379	1,575		7,769
Total Receipts	8,259	8,900	16,806	8,452	11,949	26,635	9,667	28,042	18,429	13,200	12,965	21,104		184,410
Disbursements														
Academic Salaries	6	2,530	4,297	4,847	4,942	4,899	4,797	4,505	4,837	4,963	4,942	8,088		53,651
Classified Salaries	2,370	2,713	2,806	2,987	2,972	3,164	2,915	2,669	2,835	2,900	3,147	4,510		35,988
Benefits	1,163	2,024	2,357	2,465	2,473	2,531	2,504	2,632	2,522	2,548	2,579	3,871		29,671
Supplies & Materials		-1	-7	-1	-1	329	263	341	361	362	429	2,221		4,294
Other Operating Exp	-4	10	-47	8	47	4,167	5,025	3,124	3,099	6,018	4,162	12,873		38,482
Capital Outlay	-1	-52				237	359	110	345	840	671	1,796		4,306
Other Outgo		174	250	550	-1	2,123	1,887	-209	903	429	1,733	3,299		11,138
Longterm Post-Employment Benefits	-7	-10	-10	-10	-10	21	-2	-9	5	-9	23	-3		-18
Accounts Payable/Accruals	3,275	-92	4,662	-333	-347	48	-69	10,534	4,874	8	-1,202	-14,294		7,065
Total Disbursements	6,804	7,296	14,308	10,514	10,075	17,517	17,680	23,698	19,781	18,060	16,483	22,360		184,577
Increase / (Decrease) in Cash Balance	1,455	1,604	2,498	-2,062	1,874	9,118	-8,012	4,344	-1,352	-4,860	-3,518	-1,256		
Estimated Ending Cash Balance	43,817	45,421	47,919	45,857	47,731	56,849	48,837	53,181	51,829	46,968	43,451	42,195		

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Kristina Hannon, Executive Director, Human Resources
DATE: January 9, 2020
SUBJECT: Professional Expert, Short-Term, and Substitute Employees

RECOMMENDATION

This item is for information only.

OVERVIEW

Per SBCCD Administrative Procedure 7110, in the case of short-term hourly/substitute and student employees, the Board has delegated the Chancellor or his/her designee as the authorizing agent for hire.

California Education Code section 88003 outlines the criterion for hiring an employee on a temporary basis. The length of temporary employment is less than 75% of the college year, which amounts to 195 working days. Types of temporary employment include:

- › Professional Expert: Districts can go outside the classified service when the scope of work is discrete, temporary, and requires expertise not available within the classified service. Requesting departments certify these by defining the project and identifying an end date for the project. Continued employment is contingent on continued demand and/or funding.
- › Short-Term: Districts can use short-term employees on a temporary basis to perform a service upon completion of which, the service, or similar services, will not be extended or needed on a continuous basis.
- › Substitute: Districts can employ substitute employees to fill in for a classified employee that is temporarily absent from duty, or if the district is recruiting to hire a vacant position.

ANALYSIS

The attached list of Professional Expert, Short-Term, and Substitute Employees is certified to be in accordance with California Education Code section 88003.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness and Excellence

FINANCIAL IMPLICATIONS

The cost of employment for these employees is included in the appropriate budgets.



Professional Expert, Short-Term & Substitute Employees

Presented for Information on January 9, 2020

[v.12.17.2019.p.1|5]

Professional Expert

	Duties	From	To	Hourly Rate
Anderson, Debra CHC Radiologic Technology Program	Radiologic Technology Specialist	1/1/20	6/30/20	\$30.00
Horton, William CHC Respiratory Care	Respiratory Care Clinical	1/1/20	6/30/20	\$40.00
Nguyen, Nicholas CHC Respiratory Care	Respiratory Care Clinical	1/1/20	6/30/20	\$40.00
Rafeedie, Nidal CHC Respiratory Care	Respiratory Care Clinical	1/1/20	6/30/20	\$40.00
Roberts, James CHC Respiratory Care	Respiratory Care Clinical	1/1/20	6/30/20	\$40.00
Rethaford, Ryan CHC Tutoring Center	Tutor I	1/1/20	6/30/20	\$13.00
Costello, Evan CHC Tutoring Center	Tutor III	1/1/20	6/30/20	\$16.50
Nair, Avikaash DIST EDCT	Program Assistant	1/1/20	6/30/20	\$36.00
Olma, Tayte DIST EDCT	Program Assistant	1/1/20	6/30/20	\$40.00
Brooks Henson, Sophia DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$60.00
Clarke, Edwin Clarke DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$75.00
Cupid, Keshawn DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$80.00
Duncan, William DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$60.00
Ehrlich, Rosina DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$50.00
Follman, Jack DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$75.00
Harris, Yvette DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$50.00
Hawkins, Shoshana DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$55.00
Hedges, Mark DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$80.00
Hillard, Roger DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$70.00
Hunter, Glenn DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$60.00



Professional Expert, Short-Term & Substitute Employees

Presented for Information on January 9, 2020

[v.12.17.2019.p.2|5]

Professional Expert

	Duties	From	To	Hourly Rate
Miller, Michael DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$62.50
Ortiz, Frank DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$60.00
Ortiz, Vanessa DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$50.00
Perez, Richard DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$55.00
Regner, Don DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$75.00
Romero, Markazan DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$75.00
Ruiz, Adolfo DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$70.00
Vazquez-Carino, Reyes DIST EDCT	Workforce Development Trainer	1/1/20	6/30/20	\$60.00
Cain, Marlene DIST EDCT	Workforce Development/ PDC Trainer	1/1/20	6/30/20	\$60.00
Lorenzo, Michelle DIST EDCT	Workforce Development/ PDC Trainer	1/1/20	6/30/20	\$50.00
Maznokov, Ivan DIST EDCT	Workforce Development/ PDC Trainer	1/1/20	6/30/20	\$15.00
Napoli, William DIST EDCT	Workforce Development/ PDC Trainer	1/1/20	6/30/20	\$70.00
Radney, Charles DIST EDCT	Workforce Development/ PDC Trainer	1/1/20	6/30/20	\$55.00
Rounds, Michael DIST EDCT	Workforce Development/ PDC Trainer	1/1/20	6/30/20	\$80.00
Valle, Samuel DIST EDCT	Workforce Development/ PDC Trainer	1/1/20	6/30/20	\$50.00
Rodriguez, Heather CHC Emergency Medical Services	Program Assistant	12/2/19	12/30/19	\$30.00
Rodriguez, Heather CHC Emergency Medical Services	Program Assistant	1/1/20	6/30/20	\$30.00
Coulon-Jackson, Regina DIST Inland Futures Foundation	Program Assistant	1/1/20	6/30/20	\$20.00
Treto, Pablo DIST Inland Futures Foundation	Staff Writer/Photographer	1/1/20	6/30/20	\$17.00
Sharp, Christian DIST Inland Futures Foundation	Workforce Development/ PDC Trainer	1/1/20	6/30/20	\$15.00



Professional Expert, Short-Term & Substitute Employees

Presented for Information on January 9, 2020

[v.12.17.2019.p.3]5

Professional Expert

	Duties	From	To	Hourly Rate
Simkins, Benjamin DIST KVCR/FNX	Content Specialist	11/15/19	12/31/19	\$40.00
Myers, Thomas DIST KVCR/FNX	Program Assistant	11/15/19	12/31/19	\$30.00
Nguyen, Vy Thi Thuy SBVC Academic Success Center	Tutor I	1/9/20	5/30/20	\$13.00
Steiner, Rebecca A SBVC Academic Success Center	Tutor I	1/9/20	5/30/20	\$13.00
Eyler, John SBVC Academic Success Center	Tutor III	1/9/20	5/30/20	\$16.50
Kim, Hun Sok SBVC Academic Success Center	Tutor III	1/9/20	5/30/20	\$16.50
Rodriguez, Steven SBVC Academic Success Center	Tutor III	1/9/20	5/30/20	\$16.50
Crabtree, Amanda J SBVC Disabled Student Programs & Services	Interpreting/ Transliterating Level I	1/10/20	6/30/20	\$18.00
Steward Jr., Lashon D SBVC Disabled Student Programs & Services	Interpreting/ Transliterating Level II	1/10/20	6/30/20	\$21.00
Lara, Andre SBVC First Year Experience	Program Assistant	1/6/20	6/30/20	\$20.00
Cuapio, Isel SBVC FNX	Editor	1/1/20	6/30/20	\$20.00
Keith, David SBVC FNX	Program Assistant	1/1/20	6/30/20	\$40.00
Sanchez, Michael SBVC FNX	Program Assistant	1/1/20	6/30/20	\$40.00
Foster, Brandie SBVC Human Services	Training Specialist	1/10/20	6/30/20	\$19.00
Garcia, Lesa SBVC Human Services	Training Specialist	1/10/20	6/30/20	\$19.00
Awad, Shareen DIST KVCR	Content Specialist	1/1/20	6/30/20	\$20.00
Purper, Benjamin DIST KVCR	Content Specialist	1/1/20	6/30/20	\$25.00
Shabeb, Younis DIST KVCR	Content Specialist	1/1/20	6/30/20	\$15.00
Baron, Ethan DIST KVCR	Editor	1/1/20	6/30/20	\$22.00



Professional Expert, Short-Term & Substitute Employees

Presented for Information on January 9, 2020

[v.12.17.2019.p.4|5]

Professional Expert

	Duties	From	To	Hourly Rate
Gonzalez, Santana DIST KVCR	Editor	1/1/20	6/30/20	\$25.00
Ornelas, Matthew DIST KVCR	Editor	1/1/20	6/30/20	\$25.00
Houlihan, Sean DIST KVCR	Program Assistant	1/1/20	6/30/20	\$30.00
Caravella, Andrew DIST KVCR	Social Media Specialist	1/1/20	6/30/20	\$25.00
Mellard, Amanda DIST KVCR	Program Assistant	1/1/20	6/30/20	\$25.00
Peck, Eric DIST KVCR/FNX	3D Animator	1/1/20	6/30/20	\$25.00
Armanca, Elizabeth DIST KVCR/FNX	Content Specialist	12/2/19	12/31/19	\$30.00
Armanca, Elizabeth DIST KVCR/FNX	Content Specialist	1/1/20	6/30/20	\$30.00
Bolita, Anthony DIST KVCR/FNX	Editor	1/1/20	6/30/20	\$22.00
Grover, Weldon DIST KVCR/FNX	Editor	1/1/20	6/30/20	\$25.00
Myers, Thomas DIST KVCR/FNX	Program Assistant	1/1/20	6/30/20	\$30.00
Saucedo-Daniel, Jorge SBVC Mathematics, Business & Computer Info Tech	Grant Program Assistant	1/10/20	6/30/20	\$35.00
Hall, Suzan SBVC Office of Instruction	Program Assistant	1/6/20	6/30/20	\$30.00
Castillo Jr., Armando SBVC Police Academies/Criminal Justice	Police Tactical Office-RTO/ Police Science Facilitator-Evaluator	1/1/20	6/30/20	\$35.00/ \$50.00
Bertrand, LeJohnnae C SBVC Student Success Center	Tutor I	1/9/20	5/30/20	\$13.00

Short-Term

	Duties	From	To	Hourly Rate
Tesfay, Yohanna DIST Inland Futures Foundation	Project Assistant II	1/1/20	6/30/20	\$14.50
Zavala, Juan DIST Inland Futures Foundation	Project Assistant II	1/1/20	6/30/20	\$14.50



Professional Expert, Short-Term & Substitute Employees

Presented for Information on January 9, 2020

[v.12.17.2019.p.5]5]

Substitute

	Duties	From	To	Hourly Rate
Henderson, Kristine CHC Custodial <i>Extension: Vacancy in recruitment.</i>	Custodian I	11/16/19	1/16/20	\$19.47
Marangakis, Michael CHC Facilities Planning & Construction <i>Extension: Vacancy in recruitment.</i>	Custodian I	12/3/19	2/3/20	\$19.47
Sandoval, Destiny SBVC Child Development Center <i>Extension: On Call; Sick/Vacation Coverage</i>	Child Development Assistant	1/13/20	3/14/20	\$16.37
Bateman, Jeffrey SBVC Maintenance <i>Extension: On Call; Sick/Vacation Coverage</i>	Maintenance Technician	11/21/19	12/23/19	\$24.92
Bateman, Jeffrey SBVC Maintenance <i>Extension: On Call; Sick/Vacation Coverage</i>	Maintenance Technician	1/6/20	3/5/20	\$24.92

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Steven J. Sutorus, Business Manager
DATE: January 9, 2020
SUBJECT: Purchase Orders

RECOMMENDATION

This item is being presented for information only. No further action is necessary.

OVERVIEW

In accordance with SBCCD Board Policy 6100, Delegation of Authority, The Board of Trustees delegates authority to the Chancellor to supervise the general business procedures of the District to assure the proper administration of property and contracts.

Education Code 81656 provides that all transactions entered into by an authorized officer shall be reviewed by the Board every 60 days.

ANALYSIS

Purchase orders issued between the dates of 11/19/19 – 12/11/19 are attached, except those approved through other agenda items. All purchase orders have been issued in accordance with the District's policies and procedures by an authorized officer of the District.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

The attached purchase orders are included in the appropriate budgets.

Purchase Order Report
January 9, 2020

PO#	Supplier Name	Amount
2003057	DAIGGER SCIENTIFIC INC	\$ 467.28
2003059	SAN BERNARDINO CCD	\$ 739.56
2003062	SAN BERNARDINO CCD	\$ 572.15
2003070	KEN'S SPORTING GOODS	\$ 3,666.11
2003073	FLINN SCIENTIFIC INC	\$ 1,355.27
2003074	CYNMAR CORPORATION	\$ 527.20
2003078	CAROLINA BIOLOGICAL SUPPLY CO	\$ 137.54
2003079	ANATOMY WAREHOUSE	\$ 1,368.05
2003080	CYNMAR CORPORATION	\$ 249.14
2003081	FISHER SCIENCE EDUCATION	\$ 127.33
2003082	DICK BLICK HOLDINGS INC	\$ 6,985.95
2003083	STATER BROS MARKETS	\$ 150.00
2003089	ASSOC OF CA COMM COLLEGE ADMINISTRATORS	\$ 445.00
2003091	STAPLES BUSINESS ADVANTAGE	\$ 135.94
2003095	GENUINE AUTO PARTS	\$ 201.48
2003096	STAPLES BUSINESS ADVANTAGE	\$ 373.54
2003097	SAN BERNARDINO CCD	\$ 1,508.50
2003101	NICHOLS, BARBARA	\$ 200.00
2003106	AMERICAN PUBLIC TELEVISION	\$ 21.95
2003109	INLAND EMPIRE ECONOMIC PARTNERSHIP FOUNDATION	\$ 5,000.00
2003112	CDW LLC	\$ 2,050.17
2003114	STAPLES BUSINESS ADVANTAGE	\$ 162.37
2003116	AMERICAN SOCIETY OF HEALTH SYSTEM PHARMACIST	\$ 2,800.00
2003121	COVIDIEN	\$ 22,877.50
2003122	MASSAD, SANA	\$ 146.70
2003124	HILL, JUNE	\$ 76.28
2003129	BURGESS MOVING & STORAGE	\$ 8,339.99
2003130	STAPLES BUSINESS ADVANTAGE	\$ 60.82
2003131	RAYMOND HANDLING SOLUTIONS INC	\$ 12,513.28
2003132	STAPLES BUSINESS ADVANTAGE	\$ 465.12
2003133	GLOBAL EQUIPMENT COMPANY INC	\$ 303.26
2003134	CALIFORNIA, STATE OF	\$ 3,150.00
2003135	SEHI COMPUTER PRODUCTS INC	\$ 603.40
2003141	LOERA, ERNIE	\$ 200.00
2003142	SAN BERNARDINO AREA CHAMBER OF COMMERCE	\$ 275.00
2003143	B&H PHOTO VIDEO	\$ 309.19
2003144	CDW LLC	\$ 31,552.43
2003145	DELL COMPUTER COMPANY	\$ 8,129.00
2003147	SAN BERNARDINO CCD	\$ 1,200.00
2003148	TOTAL PERFORMANCE INC	\$ 2,163.40
2003149	DELL COMPUTER COMPANY	\$ 29,890.89
2003151	CALIFORNIA TOOL & WELDING SUPPLY LLC	\$ 64,930.81
2003153	HISPANIC ASSOCIATION OF COLLEGES AND UNIVERSITIES	\$ 9,970.00
2003154	STAPLES BUSINESS ADVANTAGE	\$ 55.49
2003156	ALL IN ONE POSTER COMPANY INC	\$ 1,202.65

Purchase Order Report
January 9, 2020

PO#	Supplier Name	Amount
2003163	POCKET NURSE ENTERPRISES INC	\$ 11,880.38
2003164	STAPLES BUSINESS ADVANTAGE	\$ 61.00
2003165	STAPLES BUSINESS ADVANTAGE	\$ 128.63
2003166	STAPLES BUSINESS ADVANTAGE	\$ 430.01
2003167	STAPLES BUSINESS ADVANTAGE	\$ 302.59
2003169	STAPLES BUSINESS ADVANTAGE	\$ 704.52
2003170	LANDA, MICHELLE	\$ 711.38
2003171	MONOPRICE INC	\$ 56.86
2003172	SNAP-ON INDUSTRIAL	\$ 2,772.95
2003173	GRAINGER INC	\$ 1,142.87
2003174	SOTO, JACQUELINE	\$ 500.00
2003178	AMERICAN COLLEGE HEALTH ASSOCIATIONS	\$ 375.00
2003180	CDW LLC	\$ 4,124.25
2003181	MILLION KIDS	\$ 301.70
2003185	WORK BOOT WAREHOUSE	\$ 975.00
2003187	STAPLES BUSINESS ADVANTAGE	\$ 55.45
2003188	STAPLES BUSINESS ADVANTAGE	\$ 1,462.18
2003189	CDW LLC	\$ 1,575.59
2003190	AVID CENTER	\$ 225.00
2003191	AVID CENTER	\$ 225.00
2003192	AVID CENTER	\$ 225.00
2003193	AVID CENTER	\$ 225.00
2003194	AVID CENTER	\$ 225.00
2003195	AVID CENTER	\$ 225.00
2003196	AVID CENTER	\$ 225.00
2003197	AVID CENTER	\$ 225.00
2003198	AVID CENTER	\$ 225.00
2003199	AVID CENTER	\$ 225.00
2003200	AVID CENTER	\$ 225.00
2003201	AVID CENTER	\$ 225.00
2003204	QUADMED INC	\$ 1,740.16
2003206	QUADMED INC	\$ 1,137.78
2003207	L N CURTIS & SONS	\$ 6,664.77
2003208	WILCOX SUPPLY INC	\$ 2,114.46
2003209	BIO COMPANY INC	\$ 247.72
2003210	WESTERN ASSOC OF ED OPPORTUNITY PERSONNEL (WESTOP)	\$ 625.00
2003214	CALIFORNIA TOOL & WELDING SUPPLY LLC	\$ 452.55
2003215	GENUINE AUTO PARTS	\$ 3,688.14
2003217	STAPLES BUSINESS ADVANTAGE	\$ 239.18
2003221	SVM LP	\$ 5,282.09
2003222	SVM LP	\$ 5,282.09
2003224	EVERYTHING2GO.COM LLC	\$ 470.87
2003229	STAPLES BUSINESS ADVANTAGE	\$ 76.02
2003230	STAPLES BUSINESS ADVANTAGE	\$ 108.05
2003231	STAPLES BUSINESS ADVANTAGE	\$ 322.03

Purchase Order Report
January 9, 2020

PO#	Supplier Name	Amount
2003232	STAPLES BUSINESS ADVANTAGE	\$ 131.65
2003233	STAPLES BUSINESS ADVANTAGE	\$ 354.02
2003239	MALLORY SAFETY & SUPPLY LLC	\$ 622.69
2003240	SAN BERNARDINO CCD	\$ 156.78
2003241	SAN BERNARDINO CCD	\$ 536.06
2003242	STORE SUPPLY WAREHOUSE LLC	\$ 3,280.30
2003243	ARBITERPAY TRUST ACCOUNT	\$ 5,500.00
2003244	TROXELL COMMUNICATIONS INC	\$ 359.89
2003245	BAILEIGH INDUSTRIAL INC	\$ 6,669.73
2003246	LAERDAL MEDICAL CORPORATION	\$ 503.52
2003250	POCKET NURSE ENTERPRISES INC	\$ 3,437.02
2003252	SAN BERNARDINO CCD	\$ 7,000.00
2003254	MALLORY SAFETY & SUPPLY LLC	\$ 146.00
2003255	CINTAS CORPORATION	\$ 2,193.05
2003256	CDW LLC	\$ 1,463.69
2003257	STAPLES BUSINESS ADVANTAGE	\$ 64.34
2003258	STAPLES BUSINESS ADVANTAGE	\$ 124.78
2003259	COMMUNITY CARE LICENSING	\$ 484.00
2003261	COMMUNITY CARE LICENSING	\$ 2,057.00
2003263	STAPLES BUSINESS ADVANTAGE	\$ 92.74
2003264	STAPLES BUSINESS ADVANTAGE	\$ 435.46
2003265	STAPLES BUSINESS ADVANTAGE	\$ 61.74
2003266	STAPLES BUSINESS ADVANTAGE	\$ 162.24
2003268	DIVISION OF STATE ARCHITECT	\$ 16,059.36
2003275	GRAINGER INC	\$ 580.82
2003277	STAPLES BUSINESS ADVANTAGE	\$ 59.63
2003278	STAPLES BUSINESS ADVANTAGE	\$ 118.35
2003281	CALIFORNIA, STATE OF	\$ 2,057.00
2003282	CALIFORNIA, STATE OF	\$ 484.00
2003283	COSTCO	\$ 480.00
2003284	BRICE, ERICA	\$ 608.50
2003285	B&H PHOTO VIDEO	\$ 9,605.77
2003286	STAPLES BUSINESS ADVANTAGE	\$ 94.31
2003287	STAPLES BUSINESS ADVANTAGE	\$ 446.11
2003288	HONORS TRANSFER COUNCIL OF CA, THE	\$ 120.00
2003290	SAN BERNARDINO CCD	\$ 277.30
2003292	FOOD SYSTEMS	\$ 534.44
2003294	DELL COMPUTER COMPANY	\$ 10,991.37
2003295	ULINE	\$ 194.50
2003296	SAN BERNARDINO CCD	\$ 6,750.00
2003298	STAPLES BUSINESS ADVANTAGE	\$ 536.99
2003299	STAPLES BUSINESS ADVANTAGE	\$ 324.01
2003302	SAN BERNARDINO CCD	\$ 233.75
2003304	JUDICIAL COUNCIL OF CALIFORNIA	\$ 400.00
2003306	US POSTAL SERVICE	\$ 10,000.00

Purchase Order Report
January 9, 2020

PO#	Supplier Name	Amount
2003308	SOUTHWESTERN COMMUNITY COLLEGE DISTRICT	\$ 70.00
2003309	STAPLES BUSINESS ADVANTAGE	\$ 132.75
2003310	STAPLES BUSINESS ADVANTAGE	\$ 378.78
2003311	SAN BERNARDINO CCD	\$ 777.69
2003315	WEBER, PEGGY	\$ 377.13
2003316	GRAINGER INC	\$ 1,854.21
2003317	CONSULAB EDUCATECH INC	\$ 3,291.76
2003322	DIGITAL NETWORKS GROUP INC	\$ 46,941.75
2003323	ADORAMA INC	\$ 6,140.67
2003324	MONOPRICE INC	\$ 828.31
2003325	TROXELL COMMUNICATIONS INC	\$ 9,409.81
2003326	DUMMIES UNLIMITED	\$ 3,333.79
2003327	GRAINGER INC	\$ 1,114.48
2003329	OFFICE & ERGONOMICS SOLUTIONS INC	\$ 2,670.59
2003330	AMERIGAS	\$ 10,000.00
2003331	SAN BERNARDINO CCD	\$ 448.78
2003332	H & R SMOG CHECK AND AUTO REPAIR	\$ 60.00
2003335	QUEEN BEAN CAFFE	\$ 302.00
2003339	WEST COAST NETTING INC	\$ 841.26
2003343	ELLIOTTS PET EMPORIUM	\$ 15.00
2003344	VWR INTERNATIONAL LLC	\$ 376.12
2003345	ULINE	\$ 120.41
2003347	STAPLES BUSINESS ADVANTAGE	\$ 117.28
2003348	STAPLES BUSINESS ADVANTAGE	\$ 78.00
2003354	VELASCO, ULISES	\$ 965.70
2003361	CALIFORNIA PLACEMENT ASSOCIATION	\$ 286.22
2003379	SMITH, RYAN	\$ 1,000.00
2003380	GOVERNMENT FINANCE OFFICERS ASSOCIATION	\$ 500.00
2003381	SAN BERNARDINO CO SCHOOL BOARDS ASSOC	\$ 250.00
2003384	MANIAOL, ALBERT	\$ 400.00
2003387	SHEAHAN, MICHAEL	\$ 215.50
2003393	CA COMM COLLEGE DISTANCE EDUCATION COORDINATORS ORG	\$ 100.00
2003394	KEVIN HORAN	\$ 64.96
2003396	STATE WATER RESOURCES CONTROL BOARD	\$ 1,312.50
2003397	SAN BERNARDINO CCD	\$ 86.14
2003401	BMI SUPPLY	\$ 82.85

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Kristina Hannon, Executive Director, Human Resources
DATE: January 9, 2020
SUBJECT: Resignations & Retirements

RECOMMENDATION

This item is for information only.

OVERVIEW

In accordance with Board Policies 2430 and 7350 the Chancellor or designee is authorized by the Board of Trustees to accept the retirement or resignation of any employee.

ANALYSIS

The employees on the attached list have submitted in writing their intention to either retire or resign.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness and Excellence

FINANCIAL IMPLICATIONS

There are no financial implications associated with this board item.



Resignations & Retirements

Presented for Information January 9, 2020

[v.12.17.2019.p.1|1]

Resignations	Years of Service	Last Date of Employment
Loera, Ernie Campus Project Manager DIST Facilities, Planning & Construction	3	1/5/2020

Retirements	Years of Service	Last Date of Employment
Lysak, Michael Instructor, Physics SBVC Science	33	12/5/2019
Booker Guantes, Andrea Admissions & Records Technician SBVC Admissions & Records	12	12/19/2019
Piggott, Goria Graphics Specialist DIST Publications	33.5	12/31/2019

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Jose F. Torres, Interim Chancellor
REVIEWED BY: Jose F. Torres, Interim Chancellor
PREPARED BY: Dr. Kevin Horan, President, CHC
Diana Rodriguez, President, SBVC
Kristina Hannon, Executive Director, Human Resources
DATE: January 9, 2020
SUBJECT: Volunteers

RECOMMENDATION

This item is for information only.

OVERVIEW

Assignments performed by volunteers will not take away responsibilities or duties of regular academic or classified employees.

ANALYSIS

The individuals on the attached list have volunteered their services and acknowledge that they will not receive payment of any kind for services performed.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness and Excellence

FINANCIAL IMPLICATIONS

There are no financial implications associated with this board item.



Volunteers

Presented for Information on January 9, 2020

[v.12.13.2019,p.1|1]

	Site	Assignment	From	To
Kroener, John	SBVC	Athletics	01/02/20	06/30/20
Ruiz, Cindy	SBVC	Counseling Department	01/13/20	06/30/20